The Bombay Gazette.

No. 6,947.—New Series. BOMBAY :—MONDAY, MAY 15, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

	Rs.	
For year in advance delivered in Town	52	0
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First insertion ... Rs. 5 0

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LONG ADVERTISEMENTS.

First insertion ... 8 As. per line.

Second Ditto ... 4½ " "

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In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land a Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE.

Interchanging Cargo and Passengers at Busora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The Steam-ship PENANG, 699 tons, 120 H.P., Commander A. Smart, will be despatched on MONDAY, the 15th of May 1871, at noon.

	May.		June
Leaves BOMBAY	15	Leave BUSSORAH	8
" Kurrachee	19	" Mahomerah	3
" Guadur	20	" Fao	3
" Muscat	22	" Bushire	4
" Bunder Abbas	24	" Linga	8
" Linga	26	" Bunder Abbas	9
" Bushire	28	" Muscat	11
" Fao	30	" Guadur	13
" Mahomerah	30	" Kurrachee	17
Arrive BUSSORAH	31	Arrive BOMBAY	20

No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, despatch a steamer to Kurrachee every MONDAY, at noon.

N.B.—No cargo will be received on MONDAY, the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA. The regular Steamers leave

GENOA on the 24th, and BOMBAY on the 1st of each month,

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.		3rd Class.	
To Aden	£22	£15	Including Wine at Table.	£4	Without Food.
Suez	36	22		8	
Port Said	38	24		9	
Alexandria	39	25		9-10	
Messina	45	32		12	
Naples	47	33		13	
Leghorn	50	34		14	
Genoa	50	34		14	
Marseilles with transhipment at Genoa	52	35		14-10	

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Next Steamer from Bombay,

ARABIA, on THURSDAY, 1st of June, 1871.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,

Agents Rubattino Steam Navigation Company.

Bombay, 3rd May 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and *vice versa.*

The SPHINX, 1,400 Tons, will be despatched from Bombay, about the 8th JUNE. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage. For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck with Food.
To Aden	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £12.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE.

First Class ... £13 | Second Class ... £9

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free: 1st Class 200 lbs., 2nd Class 130 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co:—First Class, £3; Second Class, £2. Children over 3 and under 10 years at Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and in Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 5th May 1871.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

Fares from Bombay to

Class.	Rewas. Rs.	A.	Dhurumtur. Rs.	A.	Oorun. Rs.	A.	Hog Island. Rs.	A.	Oolwa. Rs.	A.
First Class	2	0	3	0	2	0	2	0	3	0
Second Class	0	12	1	0	0	6	0	12	0	12
Third Class	0	6	0	8	0	4	0	6	0	9

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 23, Meadow Street, Bombay.

SHIPPING.

OVERLAND FREIGHT ROUTE.

THE Bombay and Bengal Steam Ship Company take Cargo to Liverpool, London, and Havre, via the Suez Canal.

These Steamers were made specially for this trade, and have superior accommodation for Passengers. The NEERA carries a Stewardess.

RATES OF FARE FOR PASSENGERS.

To Liverpool via Suez Canal—1st class Rs. 500; 2nd class Rs. 350 } Exclusive of Wines.

To Suez—1st class Rs. 350; 2nd class Rs. [illegible] }

The s.s. NEERA, 2,200 Tons, Captain Conway, is expected to leave on the 27th May.

STEARNS, HOBART, & Co.

Bombay, 3rd May 1871.

OVERLAND ROUTE.

On Saturday, the 20th May, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. SIMLA (2,440 tons, and 630 H.P.), Captain W. D. Anderson, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—

To BRINDISI ...First Class Rs. 600 Second Class Rs. 300

To SOUTHAMPTON. " " 650 " " 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

EXTRA STEAMER TO CHINA.

THE s.s. SUNDA (1,682 tons, and 300 H.P.), G. F. Cates, Commander, will be despatched to CHINA, on THURSDAY, the 18th inst., calling at Singapore.

For Freight or Passage apply to

G. F. HENRY,

Superintendent P. and O. Company.

Bombay, 9th May 1871.

FOR TRIESTE AND VENICE, VIA SUEZ CANAL,

CALLING, IF NECESSARY, AT BRINDISI, TO LAND PASSENGERS.

(To be despatched hence at end of May.)

THE new Steam-ship STRATHCLYDE, 1,400 nett registered tons, expressly built for the East India and China Trade. This fine Steamer has extensive first-class Passenger accommodation of an unusually superior description.

Rates of Passage are—

1st Class to Suez ... £30

Ditto Brindisi ... £40

Ditto Trieste and Venice ... £45

exclusive of Wines, &c., which, however, can be procured on board.

Further particulars will be advertised hereafter.

Application to be made to W. NICOL & Co., Agents.

Bombay, 6th April 1871.

FOR LIVERPOOL.

(To leave about 20th instant.)

THE fine new Steam-ship SHIRAZ, 866 registered tons, Capt. Templeton, R.N.R., has excellent accommodation for first-class passengers, and will be despatched hence as above.

For Freight or Passage apply to

W. NICOL & Co., Agents.

Bombay, 9th May 1871.

FROM MALABAR COAST TO BORDEAUX.

THE first-class Ship EUROPE, 406 tons, Duhalles, Commander. For particulars regarding Freight apply to Messrs. Ed. BAUDRY and Co.

FROM MALABAR COAST TO HAVRE.

THE first-class Ship CLEMENTINE, 305 tons, Messac, Commander. For particulars regarding Freight apply to Messrs. Ed. BAUDRY and Co.

FOR LONDON DIRECT.

THE well-known Ship THE TWEED, to sail in a few days, has still room for a few First-class Passengers. For particulars apply immediately to Captain Stuart on board, or to

SIR CHARLES FORBES & Co., Agents.

Bombay, 8th May 1871.

FOR LONDON via HAVRE.

(To be despatched hence about 25th proximo.)

MESSRS. THOMAS STEPHENS and SONS' Fine Iron Clipper Ship HYDRABAD, 1,349 registered tons, Charles Holmwood, Jr., Commander, has extensive and very superior accommodation for First-class Passengers. For further particulars apply to W. NICOL & Co., Agents.

Bombay, 27th April 1871.

FOR LONDON via HAVRE.

(To sail about end of May.)

THE A 1 Iron Clipper Ship EUTERPE, 1,197 registered tons, Captain Cosens, will be despatched as above.

For Freight or Passage apply to

W. NICOL & Co., Agents.

Bombay, 11th May 1871.

FOR CALCUTTA.

THE fine ship EAST, Captain Callender, will have quick despatch.

For Freight apply to

MERWANJEE NUSSERWANJEE, Apollo Street.

Bombay, 10th May 1871.

NOTICE.—Consignees of CARGO per Ship CHILDERS, from Liverpool, are requested to SEND OFF BOATS alongside immediately for their respective GOODS as they come to hand; failing which they will be landed by the Captain at the risk and expense of the concerned.

Captain Efford will not be responsible for the contents or condition of any package after it leaves the ship's deck.

REMINGTON & Co.,

Agents for Captain Efford.

Bombay, 10th May 1871.

SALES BY AUCTION.

MENESSE & COMPANY.

On THURSDAY, the 18th instant, Messrs. MENESSE and Co. will hold their usual Weekly Auction Sale at their Rooms, of a quantity of Grey, Colored, and White Piece Goods, Twist, &c., &c.

10 Bales Grey Shirtings, 7½ lbs.

9 ditto ditto 9 lbs.

10 ditto Grey Domestic, 26 lbs.

10 Cases Pink Prints.

10 ditto Royal Blues.

10 ditto German Prints.

Hummum Street, 15th May 1871. MENESSE & Co.

NEW ADVERTISEMENTS.

THE s.s. LORNE will sail for Liverpool on SATURDAY, the 20th instant. This is a first-class Clyde-built Steamer, fitted with capital accommodation for Cabin-passengers.

The rates for passage are as follows:—

£45 to Liverpool } Exclusive of Wines.

£30 to Suez }

For further particulars apply to

W. & A. GRAHAM & Co.,

Agents Steam Ship Lorne.

Bombay, 13th May 1871.

THE BANK of BENGAL will be CLOSED on MONDAY, the 22nd instant, the ANNIVERSARY of HER MAJESTY'S BIRTH-DAY.

T. SMITH,

Acting Agent.

Bombay, 13th May 1871.

ORIENTAL BANK CORPORATION.—A DIVIDEND of RUPEES FIFTEEN (Rs. 15), equivalent of £1 10s. per Share, being at the rate of TWELVE per cent. per annum, on the CAPITAL STOCK of the Corporation, for the Half-year ending 31st December 1870, will be PAID, at this Office, to the Shareholders in India on and after the 18th instant.

The TRANSFER BOOKS here will be CLOSED from THIS DATE to 20th instant, inclusive.

By order of the Court of Directors,

J. F. MOIR, Agent.

Oriental Bank Corporation, Bombay, 15th May 1871.

THE ORIENTAL SPINNING and WEAVING COMPANY.—In pursuance of a Requisition in that behalf, signed by 33 Shareholders of the Company, NOTICE is hereby given, that an EXTRAORDINARY GENERAL MEETING of the SHAREHOLDERS of the said Company will be HELD, at the Registered Office of the Company, No. 26, Medow Street, Bombay, on WEDNESDAY, the 31st day of May 1871, at 3 o'clock in the afternoon, for the purpose of considering the advisability of empowering the Directors to declare an INTERIM DIVIDEND or INTERIM DIVIDENDS, when and as they may think proper, and of passing such Resolution or Resolutions in that behalf as may be necessary.

By order of the Board of Directors,

HORMUSJEE DINSHAW JILA, Secretary.

Bombay, 13th May 1871.

COAL TAR SOAP.

WRIGHT'S SAPO CARBONIS DETERGENS.—Purifying, disinfecting, and antiseptic. It cleanses, purifies, and sweetens the skin, imparting to it rare brilliancy, fragrance, and smoothness. It destroys all itching and disagreeable odour from the person, and renders the whole body sweet and wholesome. Mothers should use it daily on their children. It is an elegant toilet Soap, a great preservative of health, and sweetly scented. Its use thoroughly purifies and disinfects the body after an attack of fever, scarlatina, small-pox, and other maladies.

"It is the only true antiseptic Soap with which we are acquainted."—The British Medical Journal.

"Anonymous Letters often reach us praying for a remedy for foul breath or perspiration. Here is one."—The Medical Times and Gazette.

Sold by all Chemists, Perfumers, and Grocers, in tablets, 6d. and 1s. each.

W. V. WRIGHT & Co.,

Southwark, London.

NOTICES.

A. ALLAN,

17, APOLLO STREET, BOMBAY.

JUST ARRIVED, in time for the HOT SEASON, a variety of FANCY TWEEDS, all thoroughly shrunk, which will be sold at the following REDUCTIONS:—

Fancy Tweed Coats, newest style ... Rs. 12 8 } Rs. 20

Ditto Trousers, warranted to fit ... 8 8 }

Ditto Superior Quality ... 25

Fancy Silk mixed Coats, double breasted ... 18 8 } 30

Ditto Trousers, to fit comfortably ... 12 8 }

Fancy Colored Washing Material for Coats and Trousers ... 16

Cotton and all-Wool Sleeping Suits ... 10 to 18

Winsey, all-Wool, and Silk and Wool Shirts ... 5 to 9

HOSIERY.—English made Shirts, Collars, and Fancy Ties, Merino and Woollen Hose, Merino and Wool Under-Shirts.

REQUISITES FOR TRAVELLERS.

Solid Overland Trunks, Portmanteaus and Hat Boxes.

New Pattern Scotch Plaids and Balmoral Bonnets.

Coupling Straps, Railway Wrappers, and Tweed Caps.

Hats, Caps, and Helmets of every description.

Uniforms made according to Regulation.

MILLINERY AND OUTFITTING ESTABLISHMENT.

UXBRIDGE HOUSE.

MRS. LAKE has just received "Overland," per P. & O. Co.'s steamer "Columbian," a FRESH SUPPLY of FASHIONABLE MILLINERY, as follows:—

PRINCESS LOUISE RIDING HATS, richly trimmed, Rs 29 to Rs 30 each.

PRINCESS LOUISE Chinelle and Corded HAIR NETS, Rs. 1, 1¼, and 1½ each.

PRINCESS LOUISE Straw BONNETS and HATS, richly trimmed, in the new Colours, Rs 16, 18, 20 to Rs 28 each.

PRINCESS LOUISE LACE FALLS, or VEILS, new shape, Rs. 1½ each.

PRINCESS LOUISE HAIR ROLLS, Rs 2½ per pair.

Ladies' DRESS BONNETS, trimmed, Rs 15, 18, 20, to Rs 25 each.

MUSLIN and LACE, SETS, Collar and Sleeves, Rs 3½, 4, 5, to Rs 7 per Set.

Coloured and White FLOUNCED SKIRTS (suitable for the Hills) Rs 4, 5, 7, to Rs 9 each.

Ladies' FRENCH CORSETS, in all sizes, Rs 10 each.

Human HAIR PLAITS, in all Shades, Rs 15, 18, to Rs 20 each.

Muslin, Merino, and Print GARIBALDIS, Rs 3, 5, 7, 10, and Rs 12 each.

RICH SILKS, in all the new shades, at Rs 3, 4, 5, 6, to Rs 9½ per yard.

Black, White, and Coloured SILK and SATINS, at Rs 3, 4, 5 to Rs 10 per yard.

New Duchess LACES and TRIMMING.

FOR CHILDREN.

Infant's CLOAKS, richly embroidered, Rs 18, 20, 22 to Rs 28 each.

Infant's HATS and HOODS, Rs 4, 6, 8, 10 to Rs 12 each.

Straw HATS for Children, trimmed, at Rs 9, 10, 12, and Rs 15 each.

Girl's and Boy's MERINO DRESSES, trimmed richly, at Rs 10, 12, 15 to Rs 18 each.

Infant's BIBS and WOOLLEN SOCKS.

Boy's Crimped and Plain COLLARS, Annas 8 and 12 each.

FOR TRAVELLERS.

Serge, Linsey, and WINSEY DRESSES.

Print Dresses, ready made, Rs 12 to 13 each.

Print and Fancy Skirts and Petticoats, Rs 5, 6, 7, 8 and 9 each.

Warm Black Cloth Jacquettes, Rs 10 and 12 each.

Ladies' Grey, White and Colored Jacquettes, Rs 10, 12 and 13.

LADIES' UNDER-LINEN AND HOSIERY.

Ladies' Chimesses, Night Dresses, Drawers, Petticoats, Camisoles and Petticoat Bodices, plain and trimmed.

FOR GENTLEMEN.

Black, White and Colored Kid Gloves, Rs. 3 per pair for Cash only.

White Dress Neck Ties, The Eglinton Tie, Oxford and Cambridge Ties, The Pall Mall Tie.

Scents and Cosmetiques, &c.

Every description of Wedding and Mourning Goods always in Stock.

Orders carefully and promptly attended to.

LADIES' OWN MATERIAL MADE UP.

Orders from Outstation must be accompanied by a remittance, or reference for payment in Bombay.

TERMS CASH.

UXBRIDGE HOUSE,

7, CLARE ROAD, BYCULLA.

28th April 1871.

N. KHYRAZ AND Co.,

TAILORS, OUTFITTERS, &c.,

HAVE the pleasure to inform the Nobility and Gentry of Bombay and the Mofussil, that they have in stock a choice selection of WOOLLEN GOODS, suitable for the present season, at English Prices for Ready Money.

N. K. & Co. solicit an early inspection.

Orders from Outstations must be accompanied with a remittance, or reference in Bombay for payment.

Self-measurement Cards and Patterns forwarded on application.

The following List of Prices are for Cash Payments:—

	Rs.
Dark Angola Suit, of very light texture, well adapted for the present season	25
Fancy Scotch Tweed Suits	25
Fancy Scotch Tweed Trousers	9
Fancy Doeskin Silk Mixed Trousers, per pair	12
Fancy Scotch Tweed Norfolk Jackets	12
Black Superfine Cloth Dress Suit	65
Black or Blue Superfine Frock Coats, with Silk Facing	40
Black or Blue Superfine Morning Coats	28
Black Silk Alpaca Coat	10
Drab Herbert Cloth Suits	12
Drab Sheft Cord Breeches	12
Whip Cord and Bedford Cord Riding Trousers, per pair	18
Coloured Washing Trousers, per pair	5
Flannel Sleeping Suits	12
Indian Sleeping Suits	12

SHIRTS.

White Shirts	at Rs. 42 to Rs. 54 per doz.
Indian Gauze Under Shirts	18 "
Flannel Shirts	6 each.
Indian Shirts	6 "
Silk and Wool Flannel Shirts	8 "
Linen Collars 3 fold, any shape	6 per doz.
The White Regulation Helmets	15 each.

Helmets and Hats, in every style of fashion, at moderate Prices. Collars, Scarfs, Ties, Railway Rugs, Umbrellas, Overland Trunks, and Scotch Mauds.

N.B.—Every requisite for Overland Passengers.

Note the Address,

N. KHYRAZ AND COMPANY,

No. 13, MEDOW STREET.

Dr. E. J. LAZARUS'S ESSENCE OF CHIRETTA.

THIS invaluable preparation has been known to the public for some years; and, on the recommendation of the most eminent and leading Medical Practitioners in India, has been extensively recognized as the remedy for all

BILIOUS AND LIVER COMPLAINTS,

including all and every of those disorders depending on either "functional derangement of that organ or obstruction of the hepatic or biliary ducts," such as Indigestion, Jaundice, Heart-burn, Dyspepsia, Pain in the right side and shoulder, Blotches, habitual Costiveness, Offensive Breath, Depression of Spirits, Oppression after meals, Nervous and General Debility, Restlessness, Wasting, &c., &c., &c.

Dr. F. J. Mouat, M.D., F.R.C.S., (formerly Professor of Medicine in, and First Physician of the hospital attached to the Medical College of, Calcutta) certifies—"I have myself taken, and I have administered to other persons in chronic derangement of the Liver, the Essence of Chiretta prepared by Dr. E. J. Lazarus, of Benares, with marked benefit and success. It is equally useful as a Tonic and Alterative in the many secondary affections caused by hepatic disease, I am satisfied that it possesses great powers as an alterative and tonic; and that it is really a valuable and trustworthy remedy."

Dr. E. J. LAZARUS'S ESSENCE OF NEEM,

FOR DISEASES AFFECTING THE SKIN,

such as Herpes, Scabies, Eczema, Scurvy, Rupia, Pustula, Eruptions, Acne, Ringworm, Lichen, Scaldhead, Scaly Eruptions, Lepra, Elephantiasis, Freckles, Blotches, Foul Ulcers, Cancers, Indolent Tumours, Cancerous Tumours, &c., &c., with the greatest success, and of late years it has been found to be a valuable

FEBRIFUGE AND ANTI-PERIODIC,

being a most powerful Tonic, Diaphoretic, Alterative, Depurant, Vermifuge, and Febrifuge; the class of diseases in which it is valuable are various, and amongst a few may be enumerated Swelled Neck, Schirrous Tumours, Dropsical affections arising from certain diseases of the Kidney, Gout, Rheumatism, Scrofula, Suppression, Irregularity, and other affections peculiar to Females, Nervous affections, Ague, Spleen, &c., &c.

A fresh consignment of these well-known Eastern Remedies has just been received direct from Dr. Lazarus, by his

SOLE AGENTS,

TREACHER & Co. (Limited).

FURNITURE, CARPETS AND BEDDING.

AN ILLUSTRATED FURNITURE CATALOGUE,

Containing nearly Six Hundred Designs, of every description of Furniture, faithfully drawn from our own Stock, will be forwarded gratis, or may be had at the office of this Journal, on application.

All Orders for Export carefully packed in damp-proof cases and shipped without delay, at a charge of 10 per cent. on amount of order.

Remittances in advance to be sent direct to London, crossed London and County Bank, or made payable at London Agents of Remitter.

LEWIN CRAWCOUR & Co.,

UPHOLSTERERS AND CABINET MAKERS,

73, 75 AND 81, BROMPTON ROAD, LONDON.

Established 70 Years.

N.B.—Every description of Merchandise supplied on the most liberal terms.

LEA and PERRINS'

CELEBRATED

WORCESTERSHIRE SAUCE.

DECLARED BY CONNOISSEURS TO BE THE ONLY GOOD SAUCE.

CAUTION AGAINST FRAUD.

The success of this most delicious and unrivalled Condiment having caused certain dealers to apply the name of "Worcestershire Sauce" to their own inferior compounds, the Public is hereby informed that the only way to secure the genuine, is to

ASK FOR LEA AND PERRINS' SAUCE,

and to see that their names are upon the wrapper, labels, stopper, and bottle.

Some of the foreign markets having been supplied with a spurious Worcestershire Sauce, upon the wrapper and labels of which the names of Lea and Perrins have been forged, L. and P. give notice that they have furnished their correspondents with power of attorney to take instant proceedings against Manufacturers and Vendors of such, or any other imitations by which their right may be infringed.

Ask for Lea & Perrins' Sauce, and see Name on Wrapper, Label, Bottle, and Stopper.

Wholesale and for Export by the Proprietors, Worcester Crosse and Blackwell, London, &c., &c. and by Grocers, and Oilmen, universally.

NOTICES.

MR. WILLIAM THORBURN has THIS DAY been AUTHORIZED to SIGN our FIRM per PROCURATION

W. NICOL & Co.

16th May 1871.

WE have THIS DAY OPENED the BYCULLA IRON WORKS, where we are prepared to execute ORDERS for all kinds of FOUNDRY and GENERAL ENGINEERING WORK.

For further particulars apply to Mr. EDWARD ROBSON on the premises, or to Mr. JOHN CRUDDAS at our Office, Elphinstone Circle.

W. NICOL & Co.

Bombay, 10th May 1871.

NOTICE.—The late Firm of COLLEY, MADELEY and Co. having DISCONTINUED BUSINESS as AUCTIONEERS, the INDENT BUSINESS will be CARRIED on as usual in the NAME of FREDERICK MADELEY, by the undersigned, who has been appointed Agent.

WALTER SCOTT COLLEY,

Meadow Street, opposite Oriental Bank.

THE Undersigned are prepared to INSURE COTTON per Austrian Lloyd Steamers for TRIESTE or VENICE at FIVE-EIGHTHS PER CENT. PREMIUM, and for other First Class Steamers at 3/4 per cent., and to ENGLAND via SUEZ CANAL in First Class Steamers at ONE per cent.

A. C. GUMPERT & Co.,

Agents Dresden Insurance Company.

NOTICE.—EXTENSION OF WATER SUPPLY TO THE CITY OF BOMBAY.—INDIVIDUALS or FIRMS desiring to tender for the CONSTRUCTION of any NEW WATER WORKS that may be sanctioned, are invited to apply for information regarding the several Surveys to the Municipal Executive Engineer on or before the 25th May. It is of importance that intending Tenderers should visit the localities before the heavy Rains set in.

ARTHUR CRAWFORD,

Municipal Commissioner for the City of Bombay.

Bombay, 5th May 1871.

NOTICE.—TENDERS are hereby invited up to 12 Noon of the 18th instant for the PURCHASE of about 6½ Tons of COTTON SEED, suitable for Cattle Feeding.

2. Parties tendering must specify the price per ton.

3. All Tenders should be sealed and addressed to G. F. FORBES, Esq., Cotton Commissioner, Bombay, the words "Tender for Cotton Seed" being properly endorsed on the envelope.

4. The Seed to be paid for and removed at once.

J. H. MERRITT,

Bombay, 11th May 1871. For Cotton Commissioner.

NOTICE.—SEALED TENDERS for the SUPPLY for ONE YEAR of the WAX CLOTH, WRAPPING CLOTH, COUNTRY SEALING WAX, TWINE, GUNNY, DAMMER, &c., required for the use of the Bombay General Post Office, will be received by the undersigned on the 1st June 1871, at 12 o'clock, noon.

2nd.—Parties tendering must make a Cash Deposit of Rs. 500, which will be forfeited in case the party whose Tenders may be accepted should refuse to fulfil the Contract, or should fail to furnish forthwith the Security required by the Department.

3rd.—No reasons will be assigned for the rejection of any Tender.

4th.—Samples of the Articles to be supplied, and the Forms of Tender can be seen, and particulars known, by personal application at this Office between the hours of 11 A.M. and 4 P.M. daily.

C. A. STUART, Postmaster.

Bombay General Post Office, 2nd May 1871.

TO the JUSTICES of the PEACE for the CITY of BOMBAY.—I hereby give NOTICE, that an ADJOURNED SPECIAL GENERAL MEETING of the JUSTICES of the PEACE for the CITY of BOMBAY will be HELD on TUESDAY, the 16th May 1871, in the Durbar Room, Town Hall, at 3 o'clock in the afternoon, precisely, to CONSIDER the MEMORIAL to GOVERNMENT on the subject of the POLICE, drawn up in accordance with the Resolution passed by the Bench on the 26th April 1871.

LESLIE CRAWFORD,

Acting Clerk to the Justices of the Peace for the City of Bombay.

Bombay, Town Hall, 11th May 1871.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN) Limited are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in

BOMBAY,
POONA,
SHOLAPORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

COTTON SEED.—The Cotton Commissioner is prepared to SUPPLY the following newly imported COTTON SEEDS for sowing during the ensuing season:—

EGYPTIAN ... at Rs. 10 per cwt.

NEW ORLEANS ... " 25 "

SEA ISLAND ... " 25 "

PERUVIAN ... " 25 "

The above rates are exclusive of packing and transport charges when forwarded to the Mofussil.

As a general average, an acre of ground requires from ten to twelve pounds of seed.

The supplies were estimated from last year's demands, and it is requested that requisitions may be forwarded with as little delay as possible, addressed to the undersigned, in order that applicants may be enabled to make their own arrangements for the careful preservation of their seeds until sowing time.

Applications for Hinganghat and Dharwar American Seed should be made at once that an estimate may be formed of the total quantities of those seeds which it will be necessary to procure.

G. F. FORBES,

Bombay, 3rd April 1871. Cotton Commissioner.

LIFE INSURANCE.

SPECIAL NOTICE TO POLICYHOLDERS IN THE ALBERT INSURANCE COMPANY.

AS it now appears certain that the ALBERT RECONSTRUCTION SCHEME will not be CARRIED OUT, we would again remind POLICYHOLDERS in that Company that we are prepared to accept their LIVES on the most favourable terms.

For example:—A person who assured in India with the Albert in a Civil Capacity at the age of 30 for Rs. 1,000, paying an Annual Premium of Rs. 40, may, if now aged 39, obtain a Non-participating Policy for Rs. 1,000 at the same Premium. If now aged 50, he will have to pay a yearly Premium of Rs 53-14, and will be entitled to a claim on the Albert for the value of the additional Premium of Rs. 13-14.

For the Directors of the

North British and Mercantile Insurance Company,

W. NICOL & Co.,

Agents at Bombay.

NOTICE.

We regret to have to announce

that, in consequence of advice received from our

COBLENTZ AGENCY,

of the

FAILURE OF LAST YEAR'S VINTAGE,

we cannot guarantee to supply

GERMAN VINTAGE WINES

at our present quotations for any length of time.

On an advance being made, it will be duly advertised in the local journals.

PAYNE & Co.

Elphinstone Circle, Bombay, 22nd April, 1871.

LETTERS of ADMINISTRATION, with the Will annexed, to the ESTATE of WILLIAM HENRY LAWRENCE FULLER, formerly of No. 14, Eaton Terrace, Acacia Road, Saint John's Wood, in the County of Middlesex, in England, but late of Madras, a Major in the Madras Staff Corps, and holding the appointment of Officiating Second in Command and Wing Officer of the Third Regiment, Madras Native Infantry, otherwise called the Palamcottah Light Infantry, deceased, who died on or about the 17th day of April 1870, having been granted by the High Court of Bombay to GILBERT MACLEOD STEWART, of Bombay, Merchant, NOTICE is hereby given, that all CREDITORS of the said WILLIAM HENRY LAWRENCE FULLER are required to send in their CLAIMS upon his ESTATE to the said Administrator, at the Office of REMINGTON and Co., Elphinstone Circle, Bombay, before 21st May 1871, next, and that the Administrator will after the date proceed to distribute the Estate of the said William Henry Lawrence Fuller without reference to Claims of which he shall not have notice.—Dated this 21st day of April 1871.

REMINGTON & Co.

NOTICE.—The undermentioned Banks will be CLOSED on MONDAY, the 22nd instant, for the QUEEN'S BIRTH-DAY HOLIDAY.

For the Oriental Bank Corporation,
J. F. MOIR, Agent.

For the Chartered Mercantile Bank of India, London, and China,
ROBT. CAMPBELL, Agent.

For the Chartered Bank of India, Australia, and China,
JAMES DOUGLAS, Agent.

For the Comptoir D'Escompte de Paris,
E. J. HARDCASTLE, Manager.

For the National Bank of India (Limited),
JAMES WINDRAM, Manager.

For the Agra Bank (Limited),
EDWARD MORRISS, Manager.

For the Hongkong and Shanghai Banking Corporation,
R. STEVENSON, Agent.

Bombay, 11th May 1871.

GREAT INDIAN PENINSULA RAILWAY.

SPECIAL ACCOMMODATION FOR MATHERAN PASSENGERS AND FOR KHANDALLA AND LANOWLEE.

NOTICE.—On MONDAY, the 24th April 1871, and EVERY SUBSEQUENT MONDAY, until further Notice, a SPECIAL TRAIN WILL LEAVE NAREL at 8-25 A.M., arriving in Bombay at about 11-20 A.M.

Ordinary and Return Tickets will be available by this Train.

The First and Second Class Coupon Tickets, which will be issued up to the 31st of May next, will also be available by this and other Trains.

They are issued at the following Reduced Fares:—

First Class, Rs. 21.

Second Class, Rs. 13.

These Tickets will entitle the holders to make four journeys to Narel and back at any time before the 31st May next, and will be available by any Passenger Train.

The Tickets will consist of four Coupons available from either Bombay or Byculla to Narel, and four Coupons for the return trip; one Coupon only can be used on one day, and they are not transferable.

Each Coupon must be presented at the Booking Office at the Station from which the holder starts on the day it is to be used in order that the date may be filled in.

No Coupon will be recognized unless it is so dated.

Ordinary Return Tickets for Narel, Khandalla and Lanowlee issued before 31st May next are available for the return journey within four days (Sundays being included) from the date of issue.

HENRY CONDER,

General Traffic Manager.

Bombay, 18th April 1871.

IMPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of Messrs. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

NOTICE TO OVERLAND PASSENGERS.

Gentlemen proceeding home will ensure a saving of 25 per cent. by purchasing their requirements from BADHAM & Co.

Special Goods for the journey and home wear for immediate use.

Overland Trunks from Rs. 22 to Rs. 38.

Apollo House. BADHAM & Co.

WINES, SPIRITS, BEER, &c.

GILL AND COMPANY,

WINE MERCHANTS.

ESTABLISHED IN LONDON IN 1795.

LONDON ......37, Crutched Friars, Mark Lane.
BOMBAY ......Rampart Row.
CALCUTTA ...Government Place.

GILL & Co. beg to request the attention of the Public to the undermentioned LIST of their WINES and SPIRITS, which, for quality, cannot be surpassed, and on trial will be found to merit the high opinion formed of them in the Bengal Presidency.

Traders will be dealt with on their usual wholesale terms. Quotations in Rupees per dozen, good delivery (being London prices with charges added).

CHAMPAGNES—Rs. 35, 39, 45. Half pints 12.

SPARKLING MOSELLE and HOCK—Rs. 35.

SHERRIES—Rs. 19, 24, 29, 31, 32.

PORTS—Rs. 23, 31.

STILL MOSELLES—Rs. 20, 27.

STEIN WEIN—Rs. 23.

STILL HOCKS—Rs. 16, 21, 22, 31, 33, 37.

CLARETS—Rs. 9, 11, 13, 16, 19, 22, 25, 42.

RED BURGUNDY—Rs. 16, 19.

CHABLIS—Rs. 19. SAUTERNES—Rs. 17, 25.

BRANDIES—Rs 24, 32.

OLD TOM GIN, Rs. 15. HOLLANDS, Rs. 18. Superior OLD JAMAICA RUM, Rs. 20. SCOTCH WHISKEY, Rs. 17. DUTCH LIQUEURS.

The above are Cash quotations.

The Wines are packed in cases of 1 dozen quarts and 2 dozen pints; sample bottles may, however, be had.

N.B.—We shall be glad to receive Orders, for execution in London, for Bass's Beer, bottled by Bass's Agents, price of which is 7s. 6d. per dozen F. O. B. in London; cost here, including charges, comes to about Rs. 4-14-0 to Rs. 5-2-0 per dozen, according to exchange.

*** Orders for Beer must be accompanied with a remittance.

FOR SALE, at the Godowns of the undersigned, the following WINES:—

F. GIESLER & Co.'s CHAMPAGNE.

Quarts in cases of 1 dozen ... Rs. 40 each.

Pints " 2 " ... " 43 "

BLOCK, GREY & BLOCK'S CLARET.

Larose in cases of 1 dozen ... Rs. 37 each.

St. Julien in cases of 1 dozen ... Rs. 28 "

1st December 1870. W. NICOL & Co.

SUPERIOR PALE BRANDIES,

From the celebrated Distilleries of the

VINE-GROWERS' ASSOCIATION OF COGNAC.

	Cash. Rs.	a.	Credit. Rs.	a.
FINE OLD PALE COGNAC (Treacher's celebrated Heart Labelled) pure, soft and delicate, per doz.	27	0	30	0
Do. do. Pint Travelling Flasks do.	16	0	18	0
OLD PALE BRANDY, a spirit very superior to the lower brands of Hennessey, Martell, and others, commonly sold at same rate	24	0	27	0
OLD BRANDY; a sound wholesome spirit	18	0	21	0

FRESH SHIPMENTS ON SALE BY THE AGENTS,

TREACHER & Co. (Limited).

NOTICES.

COOKING STOVES,

To be landed per CITY of BERLIN.

Agent to the COLUMBIAN STOVE WORKS,

Bombay. J. NEUBERG.

SEWING MACHINES.

WHEELER and WILSON'S LOCK-STITCH SEWING MACHINES are daily expected.

J. NEUBERG.

BASS' BEER, bottled by STONE,

To be landed per BRITISH CONSUL.

J. NEUBERG.

MR. J. NEUBERG,

GENERAL MERCHANT & COMMISSION AGENT,

Is prepared to execute Orders from Clubs, Regimental Messes, and large Establishments, for the following Goods at moderate rates:—

German Wines.	Overland Provisions.
Burgundies.	Oilmanstores.
Claret.	Table Linen.
Bass' Beer.	Trichinopoly Cheroots.
Sherry, at Rs. 20, 25, and 27 per dozen.	Pondicherry "
	Coconada "
Port Wine.	Thos. Bears' Tobacco.
Sparkling Moselles.	Gold Leaf Cavendish.
Lime Juice Champagne.	Enamelled Iron Ware.
Cognac Vieux.	Block Tin Ware.
Aya Pana.	Large Kitchen Ranges.
Hollands Gin.	

Meadow Street, Fort.

GALVANISED IRON BATH TUBS.

FANCY COIR AND FOOT RUGS.

EMBROIDERY, FINISHED AND HALF FINISHED. CUSHIONS AND SLIPPERS.

READING LAMPS, GERMAN SILVER AND BRASS.

J. NEUBERG.

THACKER VINING, & Co.

A COMPLETE BOOK CATALOGUE is in course of preparation; orders will be registered.

AN INTERIM PAMPHLET, containing Paragraph Notices and Lists of Valuable Books, Instruments, Pictures and Sundries, may be had on application

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

BYCULLA (LATE BOMBAY) HOTEL,

(BY JEEVUNJEE AND Co.,)

JUNCTION OF BELLASIS AND CLARE ROAD, BYCULLA.

BYCULLA HOTEL, which is within a few minutes' walk of the Byculla and Grant Road Railway Stations, is acknowledged to be the best in Bombay. Having been built expressly for such an Establishment, the building possesses advantages over Bungalow Hotels, special care having been taken in the arrangements of the Rooms, which are large and lofty, to secure the best ventilation, and thus to keep the whole Hotel cool. The furnishings and fittings have been selected with a special view to affording the greatest comfort to Residents and Visitors, and ample accommodation has been provided for Families. The Table is supplied in a manner unsurpassed in Bombay, and care is taken that the Wines and other Liquors are of the first quality.

Adjoining the large Dining Saloon are a Library and two fine Billiard Tables.

Hot and Cold Baths always ready.

JEEVUNJEE & Co.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22, APOLLO STREET, OPPOSITE THE SECRETARIATE,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels, and every description of engineering plant for the repairs of steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Corrugated Iron at Rs. 10 per cwt.

Peacock's and McInnes's Anti-fouling Composition

McDougall's Disinfecting Powder.

Taps and Dies (Whitworth's) complete in cases.

Low Moor Iron Bars, Plates and Rivets.

Best Trieste Flour in barrels at Rs. 24 a barrel.

Copper and Brass Pipes of sizes.

Roman Cement in Casks.	Fire Engines complete.
Corrugated Hoop Iron.	Patent Water Closets.
Jim Crows.	Traversing Screw Jack
Smiths' English Bellows.	Corrugated Iron.
Canvas.	Belting of sizes.
Rollers, Skins	Clear Cloth.
Bundling Twine.	Paper for Mill use.
Portland Cement.	Iron Tanks of sizes.
Paint Oil, of various sorts.	Fire Bricks.
Wire Netting.	Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

THOMSON AND COMPANY.

CHEMISTS AND DRUGGISTS,

Opposite the Secretariate,

22, APOLLO STREET, BOMBAY,

BRANCH ESTABLISHMENT.

MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference will receive every care and attention.

WINES, SPIRITS, BEER, &c.

PAYNE AND CO.,

WINE MERCHANTS & REGIMENTAL AGENTS,

ELPHINSTONE CIRCLE,

BOMBAY.

ESTABLISHED IN CALCUTTA UPWARDS OF HALF A CENTURY.

N.B.—In all instances we guarantee the quality and purity of our Wines and Spirits, and agree to take back, or exchange, any that may not be approved.

CHAMPAGNES (Dry), Rs. *32, 39, 44, and 50 per dozen single, Magnums and double Magnums and Half Pints.

SPARKLING MOSELLES, Rs. *32, 34, and *39 per dozen.

SPARKLING HOCKS, Rs. 32 and 40 per dozen.

SPARKLING BURGUNDY, Red and White, Rs. 36 per dozen.

STILL HOCKS, Rs. *15, 18, 20, 21, 22, 26, 34 and 36 per dozen.

STILL MOSELLES, Rs. 20, 23, and 27 per dozen.

STEIN WEIN, in original flagons, Rs. 24 per dozen.

CLARETS, light Breakfast Wines, Rs. 10 and 13 per dozen.

CLARETS, Dinner Wines, Rs. 15, 18, and 20 per dozen.

CLARETS, after Dinner, full-bodied, Rs. 20, 26, and 28 per doz.

SHERRIES, Rs. 18, 22, 24, 27, 29, and 30 per dozen.

AMONTILLADO, Rs. 30 per dozen.

MANZANILLA (very dry), Rs. 32 per dozen.

VINO PUERO (delicate and choice), Rs. 32.

PORTS, Rs. 16, 21, and 27.

CHABLIS, Rs. 16 per dozen.

SAUTERNES, Rs. 18 and 24 per dozen.

BUCELLAS, Rs. 18 and 22 per dozen.

TENT WINE, Rs. 32 (for Communion.)

BRANDIES, Rs. 24, 29, and 36 per dozen.

SUNDRY SPIRITS—OLD TOM, UNSWEETENED GIN, HOLLANDS, WHISKEY (SCOTCH and IRISH), JAMAICA RUM, &c.

LIQUEURS—CURACOA, MARASCHINO, NOYEAU, Cherry Brandy, Ginger Wine, Orange and Angostura Bitters, &c.

BEER—Stone's Bottling, Quarts and Pints.

Do. Our Extra Gravity, Quarts, Pints, and Imperial Pints.

Do. In Hhds., containing 54 Gallons.

Those brands with an * (asterisk) shortly expected.

CREDIT RATES AND DETAILED PRICE LIST ON APPLICATION

PAYNE AND COMPANY,

CALCUTTA AND BOMBAY.

FOR SALE, at the Godowns of the undersigned:—

		Rs.	
Carbonell's SHERRY, at		30	per dozen.
M. P. Guimaraens' SHERRY		20	"
Do.	Old Pale Dry	28	"
CLARET		14	"
Do.	Superior	26	"
J. Sandbach & Son's SHERRY		24	"
Wauchope Moodie and Hope's SHERRY		24	"

EWART, LATHAM, & Co.

NOTICES.

LINDLEY AND WARREN,

PHOTOGRAPHERS AND MINIATURE PAINTERS,

No. 11 FORBES STREET AND APOLLO STREET.

CARTES—Rs. 12 PER DOZEN.

GOLD AND SILVER MEDALS AT THE BROACH AND AKOLA EXHIBITIONS 1868.

GOLD KEYLESS HUNTERS and SEMI-HUNTERS, Plain or Engine-turned Cases. Rs. 225.

FAVRE, LEUBA, & Co.

LADY'S small GOLD HUNTERS, Enamelled and Jewelled Cases. Rs. 150.

FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality. Patent Lever, extra finished. Rs. 100.

FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever, 3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 50.

The same Watch, Keyless. Rs. 70.

FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 25.

FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON,

WATCHMAKER & JEWELLER,

HAS received the following for Sale:—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.

SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.

JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Scarf-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.

CLOCKS for Schools, Offices, &c.

MUSICAL BOXES, from Rs. 5 to 200.

REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully made.

T. CHATELAIN-MONTANDON,

HUMMUM STREET, BOMBAY.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

ROWLAND AND Co.,

SADDLERY AND HARNESS ESTABLISHMENT,

19, MEDOW STREET AND RAMPART ROW,

FORT, BOMBAY.

(Next Door to Jaffer Sulliman's Bazaar).

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

GEO. NICOLL & Co.,

SADDLERS AND HARNESS MAKERS,

BOOT AND SHOE MAKERS,

30, MEADOW STREET, BOMBAY,

AND

EAST STREET, POONA,

HAVE FOR SALE

DOUBLE HARNESS,

Silver and Brass Mountings;

TANDUM HARNESS,

Silver and Brass Mountings;

SINGLE HARNESS,

Silver and Brass Mountings

RIDING SADDLES BY FIRST-CLASS MAKERS;

BRIDLES OF EVERY DESCRIPTION;

CAVALRY AND INFANTRY SADDLES AND BRIDLES COMPLETE;

SHABRAQUES FOR DITTO:

NUMDAS;

HORSE CLOTHING, IN PRINCE'S CHECK AND KERSEY;

SUNDRIES;

SADDLE AND HARNESS BRACKETS

In very neat patterns. Well worthy of Inspection.

Harness Blacking (Liquid and Compo), Polishing Paste, Plate Powder, Hoplemcuroma, Horse Clippers, Mane and Trimming Combs, Trimming Scissors, Riding, Driving and Hunting Whips, Coachmen's Waist Belts in Brown and Patent Leather, and all other requisites in the Saddlery and Harness line.

Bombay, 20th April 1871.

CAUTION.—ADAMS' PATENT CENTRAL FIRE BREECH-LOADING REVOLVERS, as exclusively adopted by H. M. War Department.

We have received information this day that Revolvers are being advertised and sold in India as "Adams' Revolvers," the same not being our make.

We would caution purchasers against these spurious imitations, and ask them to note that the side of our Revolver is marked with our trade mark—J.A.—(in monogram) as engraved.

Adams' Small Arms Company, 391, Strand, London; John Adams, Managing Director. March 1, 1871.

Particulars and price lists to be had on application.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two trunk lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be learned on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press, 1871.

NOTICES.

PIANOS FOR MATHERAN.

GRAND SQUARE PIANOFORTES, by BROADWOOD and COLLARD, for HIRE, for the HILLS, at Rs. 20, 25, and 30 per month.

SOUNDY & CO.

USEFUL TO

SPORTSMEN AND TRAVELLERS IN GENERAL.

RAILWAY CANTEENS, TIFFIN CASES, AND PIC-NIC BASKETS.

PIC-NIC BASKETS—Oblong Baskets of fine wicker, with handle and strong leather strap for lashing or carrying, fitted with the following requisites:—4 China Plates, 4 Steel Forks with Ivory Handles, 4 Knives with ditto, 4 Napkins, 4 small Glass Tumblers, 2 Boxwood Muffineers, a small Porcelain Jar with metal cover for Butter, 2 Flask-shaped Bottles with metal Screw Tops, and a Tin Box for Sandwiches or Biscuits. The Basket has spare space within it, which can be filled in at pleasure. It measures 17 in. by 11½ in. by 6 in.—Price Rs. 36; Cash Rs. 30.

THE HOUSEWIFE'S Cheap and Portable WINE CELLARET, useful also for Tourists' Excursions and Pic-nic Parties. This Cellaret consists of a strong Iron-ribbed Wicker Baskets secured by a strong strap, handle, and padlock, measuring 9½ in. by 9½ in. by 11 in. deep. It contains 4 round best Flint Glass Bottles, each to contain 1½ pint, fitted with Boxwood top-corks, and four Electro-plated Drinking Cups.—Price Rs. 36; Cash Rs. 30.

N.B.—This article can be strongly recommended; it is in a most convenient, secure, and portable form for conveyance and use.

PIC-NIC or TRAVELLING BASKETS, unfitted, in extra strong Wicker Work,—

Large size, with division for 5 bottles, and spaces which can be filled in at pleasure, size 18 in. by 16 in. by 15 in.....Rs. 10

Small size, with divisions for 2 bottles, and spaces, size 14 in. by 10 in. by 9 in. ....Rs.

THE TOURISTS' PATENT PORTABLE TUMBLER, well plated and neatly finished, in 3 parts, and capable of being shut up at pleasure, fitting, when so shut up, in a round box measuring 2½ in. in diameter and 1¼ in. in depth.—Price Rs. 2-8.

SOUNDY AND CO.,

2 & 3, HUMMUM STREET, BOMBAY.

BAROMETERS & THERMOMETERS.

	Rs.	
ADMIRAL FITZROY'S BAROMETER and WEATHER GLASS, in handsome carved Gothic Case	30	0
Ditto ditto in plain Mahogany French-polished Case	20	0
ANEROID BAROMETER, 6 in., in handsome Leather Case	50	0
Ditto ditto 4 in.	35	0
THERMOMETERS, divided on polished Boxwood, 10 in.	1	0
Ditto ditto Bevilled Edges	1	8
Ditto ditto with Enamelled Tubes	2	4
Ditto ditto ditto Fahrenheit and Reaumur	3	0
Ditto divided on Porcelain (Spirit)	3	0
Ditto ditto ditto (Mercury)	4	0
POCKET THERMOMETER, 4 in., Fahrenheit and Reaumur, divided on round polished Boxwood	3	0

The above Prices are Nett Cash with order

SOUNDY AND CO.,

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NEW IMPROVED ICE PITCHERS.

OR PATENT DOUBLE WATER JUGS,

Of Electro-silver, in several patterns, plain or chased. These Jugs have a lining within the outer body, or, in other words, are made double throughout; thus protected, it has been found, by experiments, that Ice-water can be preserved in these Jugs at a lower temperature for a much longer time than in the ordinary jugs.

Richly-chased and ornamented, to hold 2 quarts ... Rs. 22

Engine Engraved, with Garter for Name ... " 25

Rs. 1-8 extra for packing, when necessary.

A REMITTANCE MUST ACCOMPANY ALL ORDERS FROM OUT-STATIONS.

SOUNDY AND CO.,

BOMBAY.

ELECTRO-SILVER PLATED WARE.

NEWEST DESIGNS.

SOUNDY & Co. have just received a large selection of ELECTRO PLATED WARE of the newest designs and patterns, which they now offer to the public at the following prices, with the further inducement of TWENTY PER CENT. DISCOUNT on all Orders accompanied with CASH.

Catalogues with detailed descriptions sent Post free.

	Rs.	Rs.
BISCUIT BOXES	35 to	40
ICE PALLS	30	
ICE TONGS	5	8
ICE PITCHERS	22	25
BUTTER POTS	16	35
BUTTER KNIVES, Mother o'Pearl Handles	2	4
SALT CELLARS, per pair	8	15
SALT CELLARS, in cases, sets of 4 and 6	25	35
MUSTARD POTS	6	8
MUFFINEERS, per set	8	15
MUFFINEERS, for Presentation, in case	35	
MUFFINEERS, singly	4	
TOAST RACKS	8	25
BREAKFAST and DINNER FRAMES	10	20
CRUET STANDS	20	80
BREAKFAST or SIDE DISHES, set of four	250	350
CUTLET or BEEFSTEAK DISHES	45	
FISH CARVERS, per pair	20	45
DESSERT KNIVES and FORKS, in cases, per doz.	40	75
TANKARDS	15	45
DRINKING CUPS	25	65
PINT MUGS	10	12
EGG CUPS and TOAST RACKS, combined	20	35
EGG STEAM BOILER	8	20

SOUNDY & Co.,

2 & 3, HUMMUM STREET, BOMBAY.

AMATEUR NIGGER MINSTREL BANDS.

SOUNDY AND CO., BOMBAY,

HAVE on hand a large Stock of INSTRUMENTS for Amateurs, Christy Minstrel, and other Bands

	Rs.	Rs.
VIOLINS, of the best models, with 2 Bows, in case, complete, from	28 to	60
BANJOS, full size, Kentucky shape, with Pegs, 7 Strings, best make	15	20
BANJOS, superior finished, 7 Strings, Machine Head, fitted in a case, complete	35	40
PICCOLO BANJOS, newly introduced into Minstrel Bands, a very effective Instrument, and well adapted for Solos	10	15
All the Banjos have Brass Rings and Brass Screw Adjustment to tighten the skin, and are all made expressly to order.		
ANGLO-GERMAN CONCERTINAS, with 20 Keys, in wood lock and key box	15	40
ARITONE CELESTIAL CONCERTINAS, with 20 Keys, Double Notes, in wood box with lock and key	15	20
GUITARS, of superior tone, with Machine Head, in cloth lined case, very strongly made	25	75
TAMBOURINES, of best make, Brass Screw Fittings	7	10
NIGGER TAMBOURINES, exceedingly strong, same as used by professionals, 9, 10, 11, and 12 inch	3	5
BONES, real Ribs of Beef Bones, prepared and dried, per Set	2-8	
CLAPPERS, of the hardest Ebony, per Set	2	
CASTANETTS, per Set	4	
TRIANGLES, with Beater	4-8	
TAMBOURS or QUADRILLE DRUMS, now very much used in Minstrel Bands, Brass Shell, with Screw Adjustment and Pair of Sticks	8	

FIFES, PICCOLOS, and FLUTES, in every Key.

PIANOFORTES, HARMONIUMS, MILITARY BAND INSTRUMENTS, from the best Manufacturers.

Illustrated and detailed Priced Lists sent free, by post, on application.

SOUNDY & Co.,

HUMMUM STREET, BOMBAY.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

SATURDAY AFTERNOON.

DEMAND for Land shares. Spinning and Press shares continue advancing. Market in favour of sellers.

MILITARY.

ARRIVALS.—MAY 13.

Moxon, Colonel, Bengal Staff Corps, on furlough, from Nagpore.
Battye, Captain, Bengal Staff Corps, from furlough, from England.
Rolland, Captain, Madras Staff Corps, from furlough, from England.
Crawford, Captain, Bombay Staff Corps, from furlough, from England.
Hough, Major General, Bombay Staff Corps, from furlough, from England.

DEPARTURES.—MAY 13.

Sharman, Sub-Conductor, Bombay Public Work Department, on leave, to Poona.
Dick, Assistant Surgeon, Bombay Royal Artillery, on duty, to Belgaum.
Moxon, Colonel, Bengal Staff Corps, on furlough, to Europe.
Raby, Assistant Surgeon, Superintendent of Vaccination, on sick leave, to Europe.
Evers, Assistant Surgeon, 18th Regiment N. I., on furlough, to Europe.

MAY 14.

Smith, Captain, 33rd Regiment, to rejoin to Poona.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, May 10.)

Mr. William Henry Grimley, B. A., to be an Assistant to the Magistrate and Collector of Backergunge, and to officiate as Joint-Magistrate and Deputy Collector of that district, during the absence, on deputation, of Mr. Henry Cobbe Sutherland, or until further orders.

Mr F. Read, Supernumerary Conservator of Forests, Bengal, for fourteen days, preparatory to retiring from the service.

Mr. John Bevans Hallett, M.A., officiating Joint-Magistrate and Deputy Collector of Balasore, for six days, to enable him to present himself for examination in Sanscrit by the high proficiency test at the examinations which will be held in Calcutta in July next.

Mr. John Mountstuart Elphinstone Gouldsbury to officiate as District Superintendent of Police, Seebsaugor, during the absence, on leave, of Mr. Henry Augustus Coombs, or until further orders.

Assistant Surgeon Gilbert Proby Mackenzie to officiate temporarily as Civil Assistant Surgeon of Bhaugulpore.

Dr. David Boyes Smith to officiate as Civil Surgeon of Howrah, during the absence, on furlough, of Dr. Robert Bird, or until further orders. Dr. Smith will also carry on the current duties of his present office as Sanitary Commissioner for Bengal, as a temporary arrangement, pending further orders.

Mr. Charles Edward Bernard, of the Bengal Civil Service, to be a member of the Council of the Lieutenant-Governor of Bengal, for the purpose of making Laws and Regulations in the Bengal Division of the Presidency of Fort William.

Mr. Henry Augustus Coombs, District Superintendent of Police, Seebsaugor, is allowed leave for a period not exceeding thirty days, to enable him to appear before the Standing Medical Committee at the Presidency.

Captain J. May, Assistant Engineer first grade, from the Gya to the Ramghur Division.

MADRAS ARMY ORDERS.

BY THE PROVINCIAL COMMANDER-IN-CHIEF.

Head Quarters, Madras, 2nd May 1871.

The following removals and postings are ordered:—

Lieutenant J. Hotham, General List, from Attached 36th N. I. to Attached 37th Grenadiers.

Surgeon-Major J T. Williams to attached 1st Cavalry, vice Surgeon. Dickinson, reported sick—To join forthwith.

Assistant Surgeons C. Sibthorpe and J. A. Laing, M.D., from Deputy Inspector General's Department Presidency Division, doing duty General Hospital, to Royal Artillery, Saint Thomas' Mount.

Assistant Surgeon H. D. Cook, M.B., from Deputy Inspector General's Dept., Presidency Division, doing duty Female Hospital, Vepery, to Her Majesty's 45th Foot.

Madras, 3rd May.

Under instructions from His Excellency the Commander-in-Chief in India the provisional arrangement sanctioned in G. O. C. C. dated 7th January 1871 regarding Captain J. Whitton, 21st Foot, is cancelled, and that officer is directed to join the 1st Battalion of his regiment forthwith.

Madras, 5th May.

The leave of absence granted to Lieutenant-Colonel C. J. Barton, Royal Artillery, in G. O. C. C. dated 26th ultimo, is cancelled at that officer's request.

The undermentioned officers have passed the higher standard examination in the Hindustani language:—

Captain W. N. Carey, 21st Fusiliers

Lieutenant V. L. Mathias, 27th Regiment Native Infantry.

Lieutenant W. H. McCausland, 16th Regiment Native Infantry.

Cornet T Hope, 18th Hussars.

The undermentioned officers have passed the lower standard examination in the Hindustani language:—

Bangalore, 20th April 1871.

Lieutenant W. R. Purchas, Sappers and Miners.

Ensign J. Greatorex, Commissariat Department.

Cannanore, 20th April 1871.

Gunner J. Morris, No. 1161, E Battery 20th Brigade Royal Artillery.

The following postings are ordered:

Lieut-Col. L. H. Holland, Staff Corps, to do general duty at Madras.

Staff Asst. Surgn. F. T. McCarthy, on arrival from England, to Deputy. Inspr Genl.'s Dept., Hyd. Circle, to join at public expense:—

Leave of absence:—

Divisional Staff.—Major-General G. DeSausmarez, Commanding Pegu Division, from 6th April 1871, for 6 months—Neilgherries, s. c.

Brigade Staff.—Captain J. Goldie, 16th Lancers, in extension for 20 day's privilege leave.

Brigade Staff—Deputy Inspector-General E. S. Tribe, Nagpore, from 28th April 1871 or date of departure—Bombay s. c., to appear before a medical board.

Royal Horse Artillery.—Colonel A. V. Falls, D Brigade, to England by the overland route, to appear before a medical board—Unfit to do duty with troops.

Staff Corps.—Captain T. D. Chatterton, 1st Wing Subaltern 2nd Native Infantry, in extension of privilege leave from 10th to 23rd April 1871, inclusive, to enable him to join.

Staff Corps.—Captain G. Randell, 'attached' 25th Native Infantry, from 22nd April 1871, or date of departure, for 30 days—Bombay, private affairs.

76th Foot.—Captain E. R. Bartleet, to England on medical certificate, from date of embarkation to appear before a medical board, per overland route—Unfit to do duty with troops.

General List.—Lieutenant W. B. Warner, Adjutant 4th Light Cavalry, from 10th March 1871, for three months—Bangalore and Neilgherries, private affairs.

SHIPPING.

ARRIVALS.

May	Vessel.	Commander.	From
13	Phlox (s)	Baker	Goa, May 10.
	Baroda (s)	Hall	Suez, May 1.
	Dacca (s)	Paterson	Calcutta, April 15.
	British India	Paw	Liverpool, Dec. 22.
	Kurrachee (s)	Cottier	Kurrachee, May 11.
14	Timsah	Hogg	London via Cardiff, April 4.
	Tythonus	Andrews	Liverpool, Jan. 23.

DEPARTURES.

May	Vessel.	Commander.	Destination.
13	British Sceptre	Kendall	Calcutta.
	Romania	Thomas	Liverpool.
	Jourdain	Annandean	Pondicherry.
	Sumatra (s)	Fraser	Aden and Suez.
	Sir J. R. Carnac (s)	Raffin	Cutch.

The ship East, to Calcutta, began to load on Saturday last.

THE HOOGHLY.

ARRIVALS.

May			
10	Conemara	Hughes	Rangoon, April 15.
11	City of Brussels	Campbell	Bombay, April 17.

MADRAS.

ARRIVALS.

May		
10	Satarra (s)	Northern Ports.
11	Cassack (s)	Andamans.

DEPARTURES.

May		
10	Abyssinia (s)	Northern Ports.
11	Hotspur	London.

DAILY IMPORTS.—13TH MAY.

FROM LONDON.

British Consul, 33 casks beer, Bolton & Co; 60 cases matches, Alsen, Riebe & Co; 161 case oilmanstore, and 8 cases currant, E Tyabally; 85 cases old tom, E Rustomjee Mody; 12 cases sulphuric acid, P Framjee & Co; 10 cases whiskey, M Jamsetjee; 9 cases beddings, Henry Rogers & Co.

Lord Canning, 170 boxes candles, D Bazonjee & Co; 11 cases papers, H E T Mahomed & Co; 100 drums linseed oil, H Allybhoy; 51 cases papers, H B Jejeebhoy; 100 cases oilmanstore, E Tyebally; 125 casks pale ale, P Herjeebhoy's Sons; 23 packages hardware, and 250 kegs iron nails, T Adumjee; 27 packages wall papers, J Allybhoy; 21 bales papers, C E N Mohomed.

Virago (s), 27 cases champagne, B M Puntakey; 24 cases corks, Henry Roger; 10 cases butter, A Abdoolally.

The Tweed, 14 cases claret, Payne & Co.

Dilbaree, 10 cases brandy, Payne & Co.

Canning, 5 cases claret, Payne & Co.

Arazi, 10 cases claret, Payne & Co.

Prince Oscar, 6 cases glassware, R B Habib; 12 cases cheese, and 12 cases bacon, B Merwanjee & Co.

FROM CLYDE.

City of Berlin, 50 cases ginger wine, P Framjee & Co.

FROM GLASGOW.

City of Berlin, 1 case ginger wine, and 2 cases rum, B Rustomjee.

DAILY EXPORTS.—13TH MAY.

FOR LIVERPOOL.

Baron Macaulay, 55 bales cotton, D Verjee.

Americana, 100 bales cotton, L Vurria

Western Belle, 119 bales cotton, D G Hoossan & Co.

Hannah Law, 100 bales cotton, C Dewraze; 1,000 bundles galls, S Vagjee.

Kirkwood, 18 bales cotton, V Poonsee & Co

Seaforth, 125 bales cotton, Lyon & Co.

Persia, 50 bales cotton, L Vurria.

Sydney Dacres, 400 bales cotton, C A Dickinson.

Oriflamme, 500 bales cotton, Wallace & Co; 90 bales cotton, J Butter.

Morning Light, 90 bales cotton, G Boolakeedass; 50 bales cotton, D Mooljee; 500 bales cotton, Gaddum & Co; 1 bale cotton, M Vurdhan,

T B Lemon, 49 bales cotton, G Boolakeedass; 500 bales cotton, Gaddum & Co; 12 bales cotton, Jones, Scott & Co.

Sheraz (s), 25 cases mother o' pearl shells, J Fazail; 144 bales wool, M Jaitha & Co.

Lorne (s), 1,000 bundles galls, S Vagjee.

FOR LONDON.

The Tweed, 8 cases brandy, E Bomanjee & Co.

Batham, 11 cases fishmaws, D Assur; 20 cases fishmaws, N Gangjee.

Simla (s), safflower, M Morarjee.

FOR GENOA.

Simla (s), 100 bales cotton, J P Cornforth & Co.

FOR HAVRE.

France, 26 bales cotton, T Vurjdass.

FOR SUEZ.

Sumatra (s), 49 packages silk, Alfred Baylis.

FOR HONGKONG.

Sunda (s), 25 packages fishmaws, and 28 packages sharkfins, A Manjee; 34 bundles sharkfins, J Faizulla; 5 cases fishmaws and 420 bundles sharkfins, M Gangjee; 164 cwts sandalwood, F M Dama; 100 bales cotton, P Assur.

SIR RICHARD TEMPLE'S
FINANCIAL STATEMENT,
FOR 1871-2.
MAY BE HAD, IN PAMPHLET SHAPE, 20 pp.,
PRICE EIGHT ANNAS,
AT THE OFFICE OF THE "BOMBAY GAZETTE."

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TWENTY RUPEES REWARD.—STOLEN, yesterday afternoon, 14th May, at 5 P.M., from the Jerusalem Hotel, a little DOG, black ears, white body, about six weeks old.
D. S. KEMP & Co., Chemists.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

EUROPE.

DEATH.

WATSON—May 12th, at his residence, Sebergham Villa, Fellows Road, South Hampstead, London, John Watson, Esq., late of Bombay, and Gill Hall, Castle Carrock, Cumberland, aged 5?, deeply regretted. (By telegram.)

BOMBAY.

BIRTH.

WALTON—May 10th, at Kurrachee, the wife of H. Izaak Walton, Esq., of a daughter.

DEATH.

PRYCE—May 13th, at his residence, Marine Lines, Captain J. Everard C. Pryce, Master Attendant and Conservator of the Port, fifth son of the late Captain Henry Pryce, R. N.

OTHER PRESIDENCIES.

BIRTHS.

CADELL—May 6th, at Ulwur, the wife of Captain T. Cadell, V. C., of a son.

WATSON—May 9th, at Calcutta the wife of Mr. W. H. Watson, of a son.

MARRIAGE.

GRANT—VANDER-BEEK—At St. John's Church, Calcutta, by the Rev. M. Lamert, by special license, Gregor Grant, Esq., Extra Assistant Commissioner, Deoghur, to Ida Sarah, youngest daughter of Joseph Vander-Beek, Esq., of Calcutta.

DEATHS.

BEEDLE—April 20th, at Murree, George Crothall, son of Quarter-Master George Beedle.

FITZHUGH—May 3rd, at the Ghuzeni Khel Dak Bungalow, Cecilia Mary, daughter of Captain A. FitzHugh, 4th Sikh Infantry, aged 10 months.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department" *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

MONDAY, MAY 15, 1871.

THE papers received by the mail do not throw much fresh light on the great struggle in France, and none whatever upon the effect which this untoward event will have on the future of that country. Yet, as the triumph of the Nationalists is certain to be accomplished, this is the most interesting and important of all the questions at issue. Europe, without a strong and tolerably well organized France, would be Europe under conditions so novel that there are no preceding periods with which it could be compared. We are not sure that Europe would be in any degree the worse off, but there is no mind large enough to speak with authority on such a prospect. Yet there are intelligent Frenchmen who, despairing of the success of the Commune, and the continuance of the Republic, look forward to the utter degradation of France as an European power. The *Daily News* publishes a remarkable letter from "an eminent member of the scientific world," addressed to an English friend, in which we find the following passage:—

> "I do not, however, pretend to hide from you the fact that I cannot look for the success of the cause with which I sympathise; I desire the triumph of Paris—I believe in the triumph of Versailles. I believe that the fall of Paris will be followed by a formidable re-action, which in its turn, after a short interval, will be followed by the fall of the Republic. I believe, moreover, that a Monarchy established by bloodshed will never rally around it my fellow-countrymen; that it will be swept away by a fresh convulsion after some years' of systematic opposition. And lastly, I believe that France will thus continue to struggle alternately against revolution and despotism, until the day arrives when, dismembering herself, she will fall to the level of the South American Republics, or even lower. Pity me, my friend, for one is much to be pitied, when, loving one's country above all things, one sees it thus drifting upon the rocks, where it must be shipwrecked."

Nothing could be more despondent. Scientific men, however, are not always the best judges of politics, and we have the further reason for distrusting this writer's prognostics, that foreseeing the defeat of his party, and believing the future of his beloved country to be bound up with its success, he not unnaturally exaggerates the destructive character of the consequences. In many respects we quite agree with him. Whichever side is victorious a severe reaction will follow. It is the law of French politics. If the Republic is replaced by a Monarchy, "the revolution," watching night and day for an opportunity, will find one and overthrow its antagonist, to be overthrown again in its turn by adversaries equally vigilant and resolute when in opposition. And the reason is that the French, so far as they have displayed themselves, are impatient of compromise. Each party strives for the absolute adoption of its programme, and as the Monarchical programme is less irrational than the Republican, such as it is understood in France, the former obtains supreme power and keeps it for longer periods than its antagonist. If one could conceive a reasonable give-and-take assembly, as possible in France, based on a large constituency ready and willing to abide by the vote of the majority for the time being, then a Republic would have greater chances of stability than a Monarchy. But the reverse is the case. A majority is tolerated, until it can be upset, not by another majority, but by armed force; when the Republic is in possession the Monarchists are conspirators, and when the Monarchists are in office, the conspirators are Republicans. The same thing has been going on for ages under different names. Periods of riot and bloodshed followed by intervals of calm more or less prolonged: these are the characteristics of French history. The "eminent member of the scientific world" has so far correctly measured his countrymen.

But why imagine France dismembered, and reduced to the level of the South American Republics? There is no warrant for that. If France could be held together when there were no railways and telegraphs and steamers, and, comparatively speaking, no trade with other countries, surely, whether Monarchy or Republic be the fancy of the hour, France can be held together now. There are no signs of dismembering, unless it be arbitrarily assumed that a demand for local institutions, very natural and sound, is a symptom of desire for segregation. Paris, alone, has shown a wish to be an *imperium in imperio*, and come what may, that is a wish, which in the nature of things, cannot be granted. Paris, in relation to France, cannot make herself like unto Rome in relation to Italy. She belongs as much to the nation as to herself. From the nation she derives her importance; left to herself, what does she produce that is of the least moment to France—except literature? No other city in modern times ever claimed so much and rendered so little. Even her revolutions, so highly applauded, have nearly all done as much harm as good, we might say more harm than good. The overthrow of the Emperor was the work of the Emperor himself. If he had fallen back upon Paris, instead of moving forward to Sedan, he might have been Emperor, in name, at least until after the peace. But because Paris is exceptionally turbulent and ill-conditioned that is no reason why France should split up into rival States. On the contrary, if it becomes plain that the alternative is the complete subjection of Paris, or the dissolution of the French state, Paris will be subjected.

We do not, therefore, believe that the issue of the present horrible strife will differ materially from the issue of the many preceding internal struggles in France, so far as regards the unity and cohesion of the French body politic. France will survive the assaults of enemies more to be dreaded than Britons or Germans—her own children. At the same time we frankly admit that the danger of temporary dissension, prolonged beyond the fall of the Reds, is very considerable and serious. The work of reorganizing the political institutions of a state is never a light one, and that is the work which the Assembly or the Government which may succeed it will have to perform. Some means must be found to satisfy the natural longing of both Town and Department for local franchises; but if that cannot be done, then while France will not suffer herself be dismembered, she will submit to a strong, centralized, and semi-military government, whether Paris is contented or not. The price she will have to pay for Order is what no one can foresee.

At this moment conspiracy is the characteristic of the day. The Bonapartists have transferred their field of operations from Kent to Versailles. The Legitimists are on the alert in the provinces and in the Assembly, and the Orleanists are watching the hour for a coup. As to the Red Republic, it is fighting the tri-coloured Republic openly and fairly. Meanwhile the mass of the people suffer, and the restoration of that tranquillity so essential to industry is retarded by the factions who are struggling for mastery. Europe looks on and vindicates the wisdom of that policy which leaves Frenchmen to manage their own affairs and demonstrate, for the benefit of contemporaries, the best way to do it!

WE understand that fifteen miles of the line to Wudwan will be open for inspection at the end of the month, and open to the public soon afterwards. We need not say that this branch is *not* a State railway. The rapidity with which the work has been accomplished is most creditable to the agent and engineers of the B. B. & C. I. It will be remembered that the line was only begun last autumn.

IT is understood in Poona that His Excellency the Commander-in-Chief will leave Mahableshwur on or about the 25th instant.

GENERAL BARROW was expected to leave Lucknow on the 14th, some of the taluqdars escorting him as far as Bombay.

H.M.S. COSSACK, Captain Parish, carrying sixteen guns, arrived on the 11th inst. in the Madras roads from Port Blair and the Andamans.

THE "Law Times" believes "the time is not far off when silk gowns and coifs will disappear, and all advocates stand on an equal footing."

THE Calcutta "Christian Observer" publishes the names of twenty-seven Koolin Brahmins who have eight hundred and fifty wives among them.

MR. CHARLES E. BERNARD, of the Civil Service, lately Commissioner of the Nagpur Division in the Central Provinces, has been appointed a member of the Bengal Council.

H.M.S. GALATEA, Captain H.R.H. the Duke of Edinburgh, after a stay of seven days at Falkland Islands, arrived at Monte Video on the 12th of March, and was to leave about the 16th of the month for Devonport.

No one can have known Simla (says the "Pioneer") without knowing General Peter Innes; and all who knew him will hear with regret that he died on Wednesday night (10th) from the effects of a fall from a cliff on Sunday last.

THE Chief Commissioner of Oudh has, it is said, approved of a suggestion made by the taluqdars of Oudh that a twelfth part of the new local rates should be devoted to the expenses of the new building for the Canning College at Lucknow.

THE "Calcutta Gazette" contains a notification to the effect that no more furloughs can be granted to civilians in Bengal until after October next, as the number of officers at present absent on leave is considerably in excess of the limit fixed by Government.

THE "Pioneer" believes that General Sir G. Balfour is coming out as Controller-General of Military Expenditure in the room of the late General Broome, and remarks that we may in this case expect some stirring passages of arms between him and the "most expensive of Commanders-in Chief."

THE "Army and Navy Gazette" has been told that Captain Colomb, R.N., the inventor of the system of telegraphing at sea by means of flash lights, is now employed at Whitehall, by the Lords of the Admiralty, to ascertain if her Majesty's ships can be lighted cheaper and better than they are at present.

THE "Memorial Fund" collected at Lahore for Sir Donald McLeod, will, it is said, be laid out on a school of industry. It was feared that it would be devoted to hanging on another wing to the Lawrence Hall, to suffer, perhaps, the same fate as the Montgomery Hall, which has been condemned and which may fall in any day.

DR. CHARLES, Professor of Midwifery in the Calcutta Medical College, has forwarded what the "Indian Mirror" considers an elaborate and valuable statement to the Indian Reform Association, embodying his opinions on the marriageable age of native girls. Dr. Mohundro Lall Surcar and Tumeez Khan Bahadoor are shortly expected to state their views on the same subject.

UNPLEASANT accounts have been published of the King of Burma's interference with trade; in fact, of his possession of a monopoly which almost rendered trade by independent merchants out of the question. The "Friend of India" says, however, that the King repudiates all this, and has had entertainments in one case for Europeans and East Indian merchants and in another for Moguls and Chinese, for the special purpose of expressing to them his determination to uphold free trade.

THE Lahore journal mentions, having received a photograph of the "Memorial Fountain" to be erected in honor of Sir Herbert Edwardes. The idea of immortalizing the memory of the illustrious Punjabi by a drinking fountain is so peculiarly appropriate in India that our contemporary is not surprised to hear that the design has met with the grateful consent of Lady Edwardes and the approval of European and native admirers of Sir Herbert. Subscription towards the memorial are still solicited.

THE "Indian Daily News" hears that a revised list of persons entitled to salutes is now being prepared by the Foreign Department. Amongst those dignitaries who are entitled to 21 guns, are the Viceroy and Governor-General of India, the members of the Royal family, when in this country, the Ameer of Cabul, the Maharajah of Nepaul, the Maharajah of Cashmere, and Maharajah Dhuleep Sing, for life only. The number of salutes previously granted to the other Rajahs and Chiefs according to precedence, remains almost the same, with a reduction in the case of some of them.

THE "Indian Daily News" understands that the temporary promotions lately made in the Madras Military Financial Department are not of a permanent character. "It is to be regretted," remarks our contemporary, "the Government order did not state as much, thereby correcting the impression that an injustice had been done to to the sister departments of Bombay and Bengal. On the publication of the grading of the entire department, that is for all India, hereto delayed by many conflicting claims and the absence on duty in Burmah of Major-General Norman, C.B., the Madras vacancies will be filled according to seniority."

THE first part of the following extract from the "Irish Times" of April 14, will interest Bombay readers:—

> The following gentlemen will be called to the Bar next term:—
>
> Raymond West, Esq., M.A., Queen's University, late Judge of Chief Court of Scinde, only son of Frederick West, late of Shanklin, Isle of Wight, Esq., deceased. Mr. West obtained the first prize at the general examination held on 26th and 27th October 1870.
>
> Michael F. Barry, Esq., second son of Thomas Barry, of George's quay, in the city of Cork, Esq., solicitor.
>
> George A. P. Kelly, Esq., A.M., Dublin University, second son of John Kelly, of Essex Lawn, in the county of Roscommon, Esq., C.E.

THE Dalhousie Institute which Mr. John Remfry so lovingly classed amongst the everlasting joys referred to by the poet, is in difficulties (says the "Englishman"), and has become a sorrow instead of a joy to its supporters. Its president, Mr. Hugh D. Sandeman, has circulated a memorandum to his "council" in which he shows that there is a yearly excess of expenditure over income of upwards of Rs. 1,200, a loss which in five years will swallow up the whole of the assets of the institution. In fact, the president declares it to be at the present moment insolvent, for positive bankruptcy looms in the future. Attempts have been made to induce subscribers to join, but the attempts have not been successful.

MAJOR-GENERAL D. RAINIER, who died at St. Leonards-on-the-Sea on April 11, aged fifty-three years, entered the 98th Regiment as ensign, March 4, 1836; and served uninterruptedly with it up to November, 1863 he became lieutenant, May 11, 1838; captain, May 27, 1842; major, September 3, 1850; lieutenant-colonel, April 1, 1853; colonel, November 18, 1854; and major-general, upon the death of Lieutenant-General T. Wright, January 5, 1867. He served with the 98th in the expedition to the north of China in 1842, and was present at the attack and capture of Chin Kiang Foo, and at the landing before Nankin, and received the war medal for his services. He was appointed in November 1865 to the command of a division of the Bengal Army, and held the same until early last year, when he returned to England. The following promotions take place in succession to Major-General Rainier:—Col. the Hon. A. E. Hardinge, C.B., Half-pay, late of the Coldstream Guards, becomes a major-general; Major T. Goff, Unattached, a lieutenant-colonel; and Captain L. H. Denne, Royal Artillery, a major in the army.

A STORY of much ado about nothing, in the "Sindian's" news from "beyond the Sind Frontier:"—

> "The female members of the family of a soucar named Lalunmull, while travelling from Seevee to Dadur, had the misfortune to break their water vessels, and were thus deprived of the means of getting any water, as the country through which they journeyed was a desert wild. A child of their's suffered so greatly from thirst, that it gave symptoms of dying, when the women, in such an extremity, were compelled to give it water from a vessel belonging to one of the men in company with them, who happened to be a Mussulman, the owner of one of the bullocks they were riding. The news of a Banian child having partaken of water from a Mussulman soon got bruited about, and an attempt was made, on the pair reaching Dadur, to get hold of the child, have it circumcised, and made 'a follower of the faithful.' There was, as was to be expected, any amount of consternation among the Hindus, who appealed to the Khan in Bhag; he remonstrated with the Mahomedans for thus persecuting his Hindu subjects, and cautioned them against a repetition of such proceedings."

WE learn that an allowance of Rs. 500 per mensem has been authorized for each of the four Bishops of the Roman Catholic Church in India, viz., for one in each of the presidencies of Madras and Bombay and for one in each division of the Bengal Presidency, in consideration of the labour imposed on them in furnishing Ecclesiastical Returns for transmission to England. Wherever two or more regiments are quartered together, two priests are also to be allowed on salaries of Rs. 200 and Rs. 150 per mensem respectively, and wherever more than one European regiment, but less than two is stationed, one priest is to be allowed on a salary of Rs. 200 per mensem. We also learn that a deputation allowance of Rs. 5 per diem is authorized for a priest not in the service of Government, who may be deputed by a competent Government officer to visit an out station, owing to a salaried priest not being available for the duty. The order authorizing the visit must state that such is the case. Travelling allowance at the rate of 12 annas a mile by road and 3 annas a mile by rail is allowed to a priest sent on a periodical visit to an out station provided he proceeds further than five miles, if in receipt, at his own station, of conveyance allowance, or further than three miles, if not in receipt of that allowance. An allowance of Rs. 10 per mensem is also authorized for outposts which are periodically visited by a Roman Catholic priest, to provide for the lighting and all other expenses, the chapel being required to be kept open daily.

APPROACH OF THE MONSOON.

WE learn that the monsoon broke at Colombo on the 11th of May. It is probable, therefore, that we shall have it earlier than usual in Bombay.

THE WEATHER.

EVERY year in the months of May and June we have numbers of people in Bombay who consider that it is "a most unusual season, quite unlike any they have ever before known." Whether such expressions are annually justifiable we do not pretend to say, but we certainly think that this month gives occasion for the present season being called "unusual." In the beginning of the month we had stifling hot weather with but little breeze, and an atmosphere daily surcharged with electricity such as is usually experienced in the beginning of June; but for the past week or ten days the superabundance of electricity has disappeared, and there have been continual strong breezes generally from the west accompanied occasionally with slight showers. Yesterday it blew a gale, the wind veering from south to west and from west to south, and in the afternoon and evening several monsoon-like showers fell upon our island. About nine o'clock in the evening the wind moderated. Besides the storms on the coast, there has been heavy weather in the Arabian Sea. The P. and O. Co.'s steamer Baroda, which arrived with the English mail on Saturday, passed through some very dirty weather, and had one of her boats damaged. We may mention that the Indian Navy steam-tug Sind, which left Aden for Bombay for repairs on the 1st, has not yet arrived, and it is to be hoped that she has received no damage from the heavy seas.

LOSS OF THE S.S. BREADALBANE.

A TELEGRAM was received in Bombay on Saturday by Messrs. W. Nicol & Co. from Suez, announcing that the steamer Breadalbane has been "totally lost," twenty miles east of Jeddah. The Breadalbane was a steamer of 877 tons, consigned to Messrs. Nicol & Co., and laden with a valuable cargo of piece-goods, wines, metals, and general merchandise. She left Liverpool for Bombay on the 27th March, and after several detentions during her voyage on the home side of the Canal, the cause of which has not yet been learned, started from Suez for Bombay on the 26th April.

A later telegram says there is a probability of the cargo being saved.

DEATH OF CAPTAIN PRYCE.

WE regret to state that Captain James Everard C. Pryce, Master Attendant and Conservator of the Port, died at his residence in Marine Lines on Saturday morning. The deceased gentleman first felt ill on the morning of Friday week, having slept all night in a verandah, and though he attended in his office on that day, he was so ill on the day following as not to be able to leave his bungalow. After a week of severe illness, he appeared to have become much better on Thursday and Friday last, and his friends were startled to learn on Saturday that he had died about one o'clock that morning. It is impossible for us at present to say of what disease Captain Pryce died, as there appears to be some difference of opinion amongst the medical gentlemen who attended him, and we have heard mentioned liver disease, heart disease, and small-pox.

Captain Pryce joined the Indian Navy, as an acting second-class second master, when very young, on 28th December 1844, and on the 10th of April in the year following was promoted to be a first-class second master. On 13th September 1850 he reached the post of master; and on 25th April 1854 joined the Bombay Dockyard as Second Assistant Master Attendant. On 1st November 1859 he was promoted, becoming First Assistant Master Attendant, and on 25th March 1868 obtained the appointment which he held at his death. He had just obtained a lengthened period of leave, and had intended to proceed to England by the mail steamer of Saturday or Saturday next.

The funeral left for Sewree cemetery about five o'clock on Saturday afternoon, and was attended by a number of the deceased's friends. As a mark of respect to the deceased, the shipping in the harbour hung their flags at the half mast on Saturday, in response to the following circular which had been sent round in the morning by Mr. Corke, First Assistant Master Attendant:—

> "In consequence of the death of Captain J. E. C. Pryce, late Master Attendant, the undersigned will feel obliged if the captains of merchant vessels in harbour will hoist their national flags half-mast high this day till sunset.
>
> "W. G. CORKE."

DEATH OF MR. JOHN WATSON.

WE regret also to state that intelligence has been received by telegram that Mr. John Watson, for many years well-known in Bombay, died in London on Friday morning. Mr. Watson's exertions for some months in superintending the completion of the Esplanade Hotel told so much upon his health that he was compelled to leave for England by the mail steamer which sailed on 15th April in a very weakly condition. He proceeded *via* Brindisi, and arrived in London on the 8th inst. very poorly, and died on the morning of the 12th at 9 o'clock, in the presence of those members of his family who are at present in England. It is feared that the journey from Brindisi to London was too fatiguing for Mr. Watson in his weak state of health.

ANOTHER MAN DROWNED AT THE BUNDER.

A WEEK or ten days ago we reported that a sailor had met his death by falling over the wall at Apollo Bunder, and to-day we have to report a somewhat similar occurrence. The carpenter of the Hyderabad reached the bunder on Saturday evening in a state of intoxication and jumped into the water. Mr. Hammond threw him a life-buoy but he failed to catch it. Afterwards he was brought ashore insensible by a native boatman and was put into a buggy and conveyed to the European General Hospital, where he died. Surely the authorities will have chains put up by and bye. Even though men are drunk they might be useful.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

THE FRANCO-GERMAN TREATY.

LONDON, 12TH MAY.

The Treaty concluded between France and Germany stipulates for the payment of half a milliard francs thirty days after the taking of Paris by the Versailles troops. Delay has been granted for the payment of the balance.

The former Treaties of Commerce have been therein abrogated.

THE BOMBARDMENT OF PARIS.

The bombardment of the ramparts of Paris continues vigorously. Auteuil and Passy are suffering greatly.

PETITION OF INDIAN MERCHANTS.

In the House of Lords yesterday Lord Salisbury presented the petition of merchants and others from Calcutta and Madras, praying for the appointment of a Royal Commission of Enquiry into various grievances, the chief of which are, the condition of Indian finance and the annual emigration by Government to Simla; further, alleging that there is no true representative of the people of India in the Supreme Council. Lord Salisbury, in presenting the petition, urged finance on the serious attention of the House, advocating a permanent fiscal arrangement in order to prevent the discontent evoked by the annual budgets and by new taxation. He said he disapproved of the appointment of Royal Commissioners, because Lord Mayo was fulfilling the high hopes entertained in regard to him.

The Duke of Argyll, in reply, expressed his satisfaction that Lord Salisbury disapproved a Royal Commission, because its appointment would be tantamount to a vote of censure (on the Indian Government). The Duke joined in the eulogy passed by Lord Salisbury on the great ability, energy, and success of Lord Mayo's administration, adding that the real secret of discontent in India was the Income-tax. He asserted that the present Government of India tature (? favoured) the appointment of a permanent Royal Commission.

The first sitting of the Albert Arbitration Committee takes place on the 25th instant.

THE ANGLO-AMERICAN COMMITTEE.

The Anglo-American Treaty provides for the appointment of five arbitrators, for the settlement of the Alabama claims, viz., by Queen Victoria, President Grant, the President of Brazil, the King of Italy, and the President of Switzerland. The arbitrators are to meet at Geneva. The Treaty is for ten years, subsequently terminable by a notice of two years on either side. Both parties undertake henceforth to prevent the recurrence of incidents like that of the Alabama.

OBITUARY.

Sir John Herschel is dead.

THE BOMBAY MAILS.

ADEN, 11TH MAY.

The s. s. Surat with the outward Indian mails left here for Bombay at 9 P.M. to-day.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 12TH MAY, NOON.

Total Weekly Sales of Cotton	78,000 bales.
" " " Surats	16,000 "
" Stock of Cotton	995,000 "
" " Surats	123,000 "
" Weekly Import of Cotton	48,000 "
" " " Surats	9,000 "

Consols, 93⅜.

Arrival from Bombay, North Tyne.

LONDON, 12TH MAY.

The Liverpool Cotton Market to-day was generally firm. Surats in better demand.

Fair Dhollera, 5½d.

The Manchester Market to-day has been quiet, with little enquiry.

7 lbs. Shirtings	7s. 6d.
8¼ lbs. do.	8s. 9d.
40s Mule Twist	11½d.

ARRIVAL OF THE ENGLISH MAIL OF THE 21ST APRIL.

THE P. & O. Co.'s steamer Baroda, Captain W. B. Hall, arrived at six o'clock on Saturday morning with the English mail of the 21st ult. She left Suez on the 1st, and Aden on the 6th inst. Appended is the list of passengers:—

FROM SOUTHAMPTON.

Mr Willis
Mr Dadabhoy Nowrojee
Mrs Wodehouse's ayah
Mrs Ward's ayah
Mrs Bright's ayah
Mrs Currie's ayah.

FROM GIBRALTAR.

Mr Gomes
Mr Demers' native female servant.

FROM BRINDISI.

Captain Sim
Captain Crawford
Captain Battye
Mr Sim
Mr Anton
General Hough
Mr Rolland
Mr Nicholls
Mr C B Ovans
Mr Ashburner
Mr West.

FROM ADEN.

Captain Hancock and native male servant
Mrs Westbrook and infant.

WEEKLY COMMERCIAL LETTER.

[SPECIAL FOR THE "BOMBAY GAZETTE."]

LONDON, 21ST APRIL.

THE great event of the week has been the production of Mr. Lowe's Budget yesterday. The particulars you have received long ere this, so I need only here speak of the reception it has met with. That has been on the whole singularly unfavourable. The press is almost unanimous against it as yet. The *Times* pronounces it a "harum scarum" Budget; the *Telegraph* dreads that it will be unpopular, though it is whimsical and novel; the *Morning Post* thinks that the more it is considered the less it will be liked; the *Daily News* gravely doubts both the practicability and the financial soundness of the proposals; the *Pall Mall Gazette* opened a heavy fire against it; the little *Echo* spits at it, in the interests of certain humble clients; and the *Standard* of course condemns it *ex-officio*. The leading objections are, first, that Mr. Lowe has most unnecessarily under-estimated his revenue for the current year, and has thereby driven himself to raise about a million more than he need have done; second, that he has added too much to our direct taxation; and thirdly, that in his only indirect impost,—that on matches,—he has selected a tax which will inflict a maximum of inconvenience for a minimum of result. His estimated deficiency for the current year—£2,713,000—he proposes to cover by a change in the probate and succession duties which will yield £300,000 in the present year, by a tax of a half penny a hundred on common matches, and of a penny on vestas, yielding together £550,000, and by levying the income-tax, not at four pence in the pound, as at present, but at 2½ per cent., from which he expects to get £1,950,000. These make up a total of £2,800,000. Perhaps the proposal which creates the largest amount of hostility and ridicule is the tax on matches. It is condemned as an innovation, because it is a return to the exploded system of burdens on home manufactures; it is pronounced easy of evasion, and it is blamed as likely to inflict serious hardship on that interesting class of the community, the street Arabs. Some of the arguments used are, however, I must say, absurd, and would easily be swept aside by Mr. Lowe in an outburst of scornful logic. A tax on matches is no more an innovation, because it is on home productions, he would say, than a tax on whisky or on chicory or on carriages—than all the excise duties in fact. As for evasion, that is a matter for inspectors and supervisors, just as the excise imposts are. Distillers and brewers are kept from evasion by a combined system of inspection to keep them right and heavy penalties if they go wrong, and the match-manufacturers, few in number, can be managed in the same way. The sale of boxes of matches, he would allege, would not be at all affected; the only difference would be that the boxes would contain fewer matches. In other respects too the opponents of the Budget really controvert one another. One set condemns the income tax, but the only result of listening to the counsels of the o her set, which condemns the match duty, would be that for want of another resource, the income tax must be still further increased. For these reasons I have no doubt that Mr. Lowe, if he chooses, may easily carry his proposals, and that in practice none of them will be found difficult of arrangement. But the Budget is unpopular, for all that, and has done more to dissolve the charm of Mr. Lowe's prestige as a financier than I could have thought possible. The want of unity of design and grasp of sound fiscal principles about the Budget, is painfully apparent, and the disregard of public convenience, though characteristic of Mr. Lowe, is none the less objectionable to people who, if they must be taxed, would like to be taxed in a way that gives them a minimum of personal trouble. The feeling in the city towards Mr. Lowe, which was not particularly favourable before, has not been improved by a hint he threw out in his speech that dividends on the English funds due to foreigners might be taxed. The *Times* denounces this notion, and very properly, as involving a violation of contract.

I observe that the managers of some banks connected with the East still report unfavourably of the results of last year's banking business. The Chartered Mercantile Bank of India, London and China had their meeting on Tuesday, and the shareholders were presented with a report less pleasant than usual. The profit for the year ending 31st December last, was £49,479-14-3, and a dividend of 2 per cent., in addition to 4 per cent. paid last July, making 6 per cent. for the twelve months, was declared, leaving a balance of £4,479-14-3 to be carried to reserve. As announced at the last interim meeting, provision was made for the extinction of the bad and doubtful debts of previous years, to which have been added those belonging to 1870. The sum of £117,411-13-11 representing the aggregate amount of those losses, has been debited to the Reserve Fund account, which, after crediting it with the above £4,479-14-3, will then stand at £37,068-0-4. The directors stated that they regretted being obliged to reduce the dividend. The year as a whole had been most unfavourable for Eastern exchange operations within the experience of the Bank, but on the other hand it was matter for congratulation that, in the midst of such trying difficulties the losses of the year had been comparatively small. For the current half year the bank's business is more satisfactory. It is hardly surprising that the directors regret the barrenness of their profit and loss account, for they turn over a great deal of money. The balance sheet shows among the liabilities such items as—current and fixed deposits £3,368,649-19-10, and bills payable, notes in circulation, &c., £4,802,872-1-8—while among the assets are coin and bullion £1,863,440-0-5, and bills receivable, loans and other debts £5,495,081-14-6. The paid up capital is £750,000.

The Oriental Bank Corporation had their meeting yesterday and adopted their report which declared a dividend at the rate of 12 per cent. for the year. The directors make no complaint of want of profitable business, but on the contrary congratulate the shareholders on the continued prosperity of the bank. The accounts for the year 1870 show a net profit, including a balance of £7,962-5-1 brought forward, after defraying current charges and providing for bad and doubtful debts, of £190,096-0-9, and after paying the above dividend a sum of £10,096-0-9 will be carried forward. The dividend is payable on the 1st May. The directors express their regret at the death of their late colleague, Mr. James Walker. Although the dividend in this case is a very good one, it seems disappointing when compared with the actual business done. The totals given in the balance sheet are very large. The liabilities show a total due to the public of £17,905,481-2-3, of which £5,689,961-16-2 is on bills of exchange in circulation not bearing interest and £11,624,531-14-5 is for cash deposited—£5,268,453-3-7 of the latter being without interest. Among the assets are, coin and bullion £4,101,044-2-2, Government securities, £1,596,286-13-10, and notes and bills discounted, or other debts due to the Corporation £13,243,915-18-8. The reserved fund is £444,000.

The state of suspense into which the money market has been thrown by the events transpiring in Paris still continues. In some respects it is annoying enough; in others it is highly satisfactory. Money is so cheap and plentiful that speculations for short dates can be entered upon with great ease: while on the other hand the future of the market is so uncertain that there is a good deal of reluctance to enter upon extended transactions. The broad result is thus somewhat perplexing. Naturally, however, the first consequence has been to encourage Stock Exchange bargains and to induce a temporary pause in legitimate business operations. There has been a large amount of weak speculating for the rise in various stocks, mostly English railways, and the old crowd of eager buyers who follow where acuter heads have shown the way has again come to the front. Many of the operators whose purchases within the last few weeks have done so much to send up certain stocks 10, 15, or even 20 per cent., have now sold out and taken their profits, leaving the mass of negotiable property to be upheld by their weak successors on borrowed money. The thing is practicable just now, but if we have any symptoms of coming stringency the screw will be applied by the banks and discount houses, and then there will be a *sauve qui peut* of realizations. I mention this to explain the anomaly of cheap money doing good to the Stock Exchange and not to general business. The "bulls" who are now at work hope to have finished their little game within a fortnight or so at most; merchants don't want even to begin until the fortnight is over, and they see what is to follow. What I hear convinces me that, should order be re-established soon in Paris we shall have a very rapid revival of financial activity over there, with a proportionate effect on our money market here. It now turns out—we have only been officially told it within the last few days—that during the very short interval between the conclusion of peace with the Germans and the Communal insurrection on the 18th ult. there was, to use the words of an eminent French authority, "a prodigious outburst of activity" in Paris which was of course at once checked by the civil war, but which will speedily return should order be re-established in the capital. This consequence, independently altogether of the question of indemnity to be paid to the Germans and to be raised by loans in the general centre of finance, would of itself disturb the equilibrium of our money market by leading to the withdrawal of most of our present surplus. It is therefore just as likely that, by the time this letter sees the light, the bank rate will be up again to 3 per cent. as that it will be down to 2.

Among the new loan projects said to be arranged and likely to be soon launched are a new Spanish loan, intended to cover a rearrangement of the Internal Debt. It is supposed that Messrs. Stern will have the management of this operation. As always happens on the eve of a new issue, the existing loans have been lately rising in market value, and it is probable that the affair when it does come will be a success, Spain having wonderfully recovered her position within the last twelve months.

The directors of the Realm Insurance Company—one just started—have decided to open agencies at the principal ports of India, the Straits, Java, and China.

The cotton market has been very flat this week, in consequence of another sudden gush of arrivals from the States. At the same time there has been rather less activity in Lancashire, and the combined effect has been too much for the nerves of holders of the staple. I daresay all this depression will soon pass over, but it is somewhat dispiriting to have it so constantly recurring. The effect produced by the Budget proposals, too, has been anything but favourable; the heavy additional expenditure, present and prospective, and the hints thrown out by Mr. Lowe of further innovations, have given rise to a somewhat anxious, unsettled feeling, decidedly adverse to the interests of business. In so far as this feeling arises merely from disappointment that the Budget is not something else than it is, it will pass away, and I think a very little calm reflection will lessen the aversion with which the Chancellor's proposals are regarded. For the moment however the effect on trade has been prejudicial.

The failures of the week have been—Alexander Cameron Todd, drysalter, Glasgow; Buchanan and Mathewson, Paisley Dye Works; and several not very important suspensions reported from America. A meeting of the creditors of Hocken, Bird & Co., whose failure I recently mentioned, has been held in Manchester, when a rather favourable statement of their affairs was read. The total liabilities were called £106,658-4-2, and the assets £93,379-12-1. A committee of investigation was appointed.

THE BLACK SEA.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In the article on the "Decline of England," which appeared in your issue of the 10th instant, you say, "The neutralisation of the Black Sea was a device to prevent war, and its abolition represents, not the decline of England, but the defeat of the Philanthropists." The "Neutralisation" of the Black Sea threw Circassia into the hands of Russia, who, by arming her merchantmen, captured the Turkish merchant vessels trading with Circassia, and thus drove the Circassians out of their country by starvation. This plot was laid down in one of Pozzo di Borgo's dispatches in 1828, when he wrote to Count Nesselrode, "European opinion has sacrificed to us the eastern coast of the Black Sea."

The abolition of this so-called "neutralisation," as proposed by Prince Gortschakoff in his despatch of 19th October 1870, and which, according to the *Le Nord*, caused one of "the perfunctory roars of the British Lion," meant that the Sultan should be bound to keep open the straits to the flags of war of all nations. These might be neutral, or they might not, at all events they would be on the spot in case of a war, and available for carrying it on; against Turkey possibly.

This proposal of Prince Gortschakoff's is not new, and may be found in an annex, marked B, to the 12th protocol of the Conference of Vienna in 1855, as follows—

> "The High Contracting Courts being desirous of putting an end to the anxieties which may arise from the inequality of the naval forces of the two bordering Powers in the basin of the Black Sea, His Highness the Sultan, by a spontaneous act of his sovereign will, consents to modify the rule of the closing of the Straits of the Dardanelles and of the Bosphorus, as provided for by the Treaty of the 1—13th July 1841, and to grant henceforth, without distinction, to the flags of war of all nations, the free passage through those Straits, to proceed from the Archipelago into the Black Sea and vice versa."

Surely the people of England must be stultified to congratulate themselves in 1856 on such a "neutralisation" and in 1871 to be indifferent to its "abolition."—I am, &c.,

11th May.

J. W. B.

INDIA FINANCE COMMITTEE.

FRIDAY, 21ST APRIL.

THE Committee re-assembled this morning, Mr. Ayrton in the chair.

The examination of Sir Richard Montgomery was resumed. In reply to the Chairman, he stated that for the purposes of better administration three districts had been transferred to the North-West Provinces. Previously in these districts the Government took as much land revenue as they could get practically. The amount varied, and as much as 15 per cent. was allowed for the collection. The greater part of it was farmed out, and this was a rough calculation of what was allowed. An allowance was made in times of scarcity. At first officers were sent from Bengal to carry out the administration of the North West. They were very ignorant of the land tenure and the state of the country, which was very arid, and required greater capital to cultivate. It was also more arid than Bengal without the advantage of periodical rains. These officers applied the customs they found in Bengal. If the revenue was not paid the estate was confiscated, but the people are not acquainted with the proceedings, and a good deal of suffering and injustice was caused. The estate would be sold generally to some creature of the Court, much below its real value, and the purchaser took the place of the old village communities. The results was that these auction purchasers or their agents were most unpopular and were often murdered. A Commission was eventually appointed to inquire into these sales. This Commission advised that the estates should be restored on repayment of the purchase money. The intentions of the Commissions were most benevolent, and its operation on the whole satisfactory. About half the confiscated estates were restored. The Government then became aware that it was working in the dark. Commissioners were sent to examine into the state of each district. The repayment had been to very little more than the balance of revenue due to the Government. The Commission visited every district. They collected a great deal of information as to the proprietary rights and customs of the people. In 1822 a draft of an admirable regulation was prepared, which briefly he might say laid down that every village was to be marked off; the right of all proprietors and communities, the nature of the soil, the rent, and in fact everything connected with it were ascertained. The result was that in the ten years after 1822 very few estates were sold. He then explained the mode of the collection of the revenue. The work thrown out on the revenue collectors was so excessive, that they were ordered only to deal with the possessors of the soil, all special claims being referred to the Commissioners. In 1844 Mr. Robert M. Bird, the junior commissioner, afterwards laid down a settlement which was to last for twenty years, and the effect was that a body of Government officers were raised up thoroughly familiar with the tenure and the customs of the country, which was absolutely necessary for the good administration of India. In 1811-12 the settlement yielded £2,722,457. This was the first return he was aware of. The returns were for five years as follows:—In 1816-17 it yielded £3,420,510; in 1821-22 it was £3,3[illegible]; in 1826-27, £3,3[illegible]; in 1831-32, £3,2[illegible]; in 1836-37, £3,[illegible]; in 1841-42, £3,142,235; in 1846-47, £3,5[illegible]. During this period a change was made in the assessment which pressed most heavily on the industrial occupier, and Mr. Bird's settlement came into force. It had given great satisfaction, and under it about 66 per cent. of the net produce was taken by the Government, and 34 per cent. left to the native owner. He did not say whether the revenue raised by the British Government was greater than under the native rulers, but the country had become much quieter, and a far greater portion of land was cultivated. The untilled lands or natural pastures were left to the proprietors to break up, but they would pay no additional rent until a fresh assessment was made at the end of the 5 years, and thus the Government had power to revise the assessment. During the rains grass grew on these extensive plains, and the cattle roamed over them. The portion of cultivated and waste lands was cultivated, area 51 per cent., cultivable 15 per cent., rent free 9 per cent., barren 23 per cent. Mr. Thomason succeeded Mr. Bird, and completed the details of his settlement. He prepared numerous rules for the guidance of the revenue officers in every possible case that could come before them. No change was made in the provinces taken from Bengal. Mr. Bird's settlement was thus completed in 1845-56. At the end of the period for that settlement it was renewed on the same basis and principles, with the exception that the Government took instead of two-thirds of the nett produce only one-half. It was found that under Mr. Bird's settlement the Government might have, in the district of Goruckpore, quadrupled the revenue, but he thought it politic to do so. This arose almost entirely from the additional acreage brought under cultivation, which in this district was the largest throughout the North-West Provinces, for the officers were directed not to extend the assessment on the estates while additional land was brought into cultivation. There was no act of the Legislative Council to this effect, it was done only by the orders of the Government.

The Chairman pressed the witness severely as to his opinion whether this proceeding did not admit to the Executive Government over-riding the authority of the Legislative Council.

The witness replied that he was not aware whether the question was ever referred to the Legislative Council or any report of it laid before that body. He did not consider that the executive had power to arrest the proceedings of any specific tax to other purposes. He was not aware of any large tracts of valuable country unassessed, except in the Terai and the district of Goruckpore. He was not aware of any other steps taken to encourage the extension of cultivation except the consideration shown in the matter of the assessment. It was found that if the Government held out special encouragement there was a temptation to make a profit out of it by selling the estates. Of the increase in the revenue 25 per cent. was to be ascribed to increased prices and 75 per cent. to increased area of cultivation. The increased money value of the last assessment after Mr. Bird's settlement could only be shown by the returns of the total which he had not seen. In five districts in which it was complete the increase was £110,000, into others it was £80,000.

The Chairman—The last return of the old assessment was £3,600,000, and of this £300,000 in the Delhi district was withdrawn. Therefore the present assessment was £4,000,000, the increase was £700,000. Without the withdrawal of the Delhi district the increase would have been upward of a million.

Sir R. Montgomery said that would be so. He did not think it at all desirable to make a permanent settlement. If they did, the Government would be obliged to make up any deficiency of revenue by resorting to unpopular and novel taxes to which the people were not accustomed.

Sir C. Wingfield stated that between the superior proprietor and the village occupiers there were two great parties—one supporting one side, the other the other side. The talookdars owned a great portion of the land. There was an objection against extending the Bengal settlement by means of zemindars. Many of the officials were prejudiced against these proprietors, who regarded them as little more than channels through which the revenue was paid to the Government, and that the village proprietors were the real occupiers.

Sir R. Montgomery—There were two classes of talookdars, one descending from the hereditary chiefs and families, and the other who arose from the revenue farmers. The former class had undoubted rights, and they had suffered formerly great injustice. There was a basis of truth in the remonstrances of Mr. [illegible], which otherwise was too strong. The talookdars could bring actions, and in several cases succeeded in getting back their rights, but in the great majority they failed. Some of the great proprietors lost the great bulk of their rights, and became a sort of pensioners on the Government. The effect of the settlement was that the village occupiers got 18 per cent. of the estates of the talookdars, and afterwards it was fixed at 10 per cent. When he went round the North-West Provinces he was struck with the injustice to the talookdars, which was so much more apparent during the mutiny [illegible] of the refugees from the villages. Soon after the acquisition of the North-West Provinces the Government contemplated a permanent settlement like that in Bengal. Lord W. Bentinck prepared a proclamation to that effect, but it required to be ratified by the Court of Directors, who pointed out that a great mistake had been made in the permanent settlement in Bengal. The ratification of a permanent settlement was finally refused in a Despatch of the President of the Board of Control in 1817. Afterwards a line was drawn between the occupiers of twelve years' standing, whose rights were recognised, and others at [illegible] tenants at will. That was quite an arbitrary distinction, and unknown to the natives, who only drew a distinction between those resident and those non-resident in the villages. Formerly, a cultivator was too valuable to be ill-treated, and the only contention between the large proprietors and the village occupier had arisen from the increase of population, and the consequent scarcity of land. In Goruckpore, in which there had been the most increase of cultivation, it arose from no special facilities. There was only twenty miles of canal and not a hundred miles of road.

In reply to Mr. Birch—It would be breach of covenant to assess free lands. The present set-

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tlement was for thirty years, and it was regarded as quite satisfactory, and led to the improvement of the property by the occupiers. The average size of the portions held by each occupier was about four acres.

In reply to Sir D. Wedderburn—The increased security had led to a great increase in the population, and to a greater demand for land. The relations of the talookdars to the occupier had much changed. The former were no longer obliged, as it were, to bribe the latter to come to them. He could not say that the present state of the occupiers was worse than formerly, in consequence of the increase of population and the greater demand for land, or that it was as bad as the state of Ireland, but their state might become worse if things went on as they were now doing.

In reply to Mr. Fawcett he most unequivocally disapproved of a permanent settlement in the North-West. In Bengal, when Lord Cornwallis made a settlement in perpetuity, the Government was in complete ignorance of the relations of the owners and occupiers. Now we were perfectly aware of the whole circumstances and customs of the country. He was not prepared to say that when the India Office in 1862 proposed a permanent settlement it was a blunder. Many great authorities like Lord Lawrence were in favour of a settlement in perpetuity, but he himself was decidedly of a different opinion. The rise in the value of land and the increase in prices, of course, made a permanent settlement more unfavourable to the Government. He believed that it was estimated that the Government in Bengal might have raised four times the present amount of the land revenue in that presidency, if it had not been for the permanent settlement. He could not specify at present the novel and vexatious taxes to which he had referred as likely to be required to make good the deficiency in the revenue arising from the permanent settlement, but the Government was inquiring into such taxes with a view to their being required, such as a license tax, a license on marriages, and a wheel tax. He did not think a license tax would be opposed to the habits of the people, or vexatious, and in all new taxes it was desirable that they should not be imposed with a high hand, but that the wishes and desires of the people should be consulted, and their assent as far as possible obtained. He was not exactly aware whether they had any estates managed direct by the Government in Bengal as a temporary experiment. He was more familiar with the North West Provinces than Bengal.

The Chairman—They might be escheats on account of the non-payment of revenue.

Mr Fawcett said his object was to show that the surplus of 1862-63 was made of special receipts which ought to be set down as capital. He would endeavour to get the evidence from other witnesses, as to the manner in which the proceeds of the sales of the estates seized for non-payment of revenue were appropriated, unless Sir R. Montgomery would furnish at the next sitting.

In reply to Mr. J. B. Smith—He was quite against selling land free from the charge of the revenue. It might come to pass that the whole of the land would be sold, and then there would be no revenue. Land could not now be sold except for special purposes, as tea and other plantations. Of course the proceeds of the land sold ought to be invested or appropriated to the payment of debt, but if the land was sold they could not make certain that it would not be applied to revenue. During the last thirty years the condition of the people in the North-West Provinces had greatly improved. They were better fed, clothed, and housed. They were chiefly engaged in agricultural pursuits. Out of a total population of 30,000,000, at least 18,000,000 were so occupied. The rest were soldiers, servants, mechanics, &c. There was a cloth manufacture to a certain extent. It was of cotton. The natives preferred their own manufactures to the English as being more durable. There was also a considerable manufacture of brazen vessels. He did not think that a permanent settlement would make the people more loyal. They were quite as loyal in the North-West as in Bengal. The right of the Government to take a few shares of the net produce of the land was universally recognised, provided that not more than a fair share was taken.

In reply to Mr. C. B. Denison—The first intention on the occupation of Oudh was to adopt the North-West system, but after the mutiny, the talookdars were restored to their rights. He was the instrument of that, but the policy was Lord Canning's. Whether the proprietors and occupiers would object to a special cess for public works and improvements of the land would depend upon whether they were made sensible of its benefits. They are very poor generally, and had no great resources. They might object to a special tax for railways or tramways, but not so much for works calculated directly to improve their land.

In reply to Mr. S. Cave—He thought that the system of agriculture was to some extent improving. The people were more alive to the necessity of improvement, but the great increase in the revenue was to be looked for from the increased area cultivated rather than the improvement of agriculture. He would not say that it was that science was at a standstill. He much doubted whether it would be of benefit to force English ideas on the natives; any improvement would only arise from the development and improvement of their own system and customs, and to the gradual adoption of better systems as they became alive to their advantage and necessity. He was not aware of any estates managed by Europeans, but great efforts were being made by some large proprietors to introduce new and improved methods of cultivation, and especially in the improvement of the seeds used.

In reply to Mr. Denison—He did not know enough of Bengal to confirm the opinion of one of his colleagues, that many of the proprietors were indolent and careless of improvement under the permanent settlement. In the North-West they were desirous to improve, and would extend their money on such improvements as more wells and irrigation. He could not say that there was a great difference at present in the India Council as to the policy of a permanent settlement. The orders of Sir Charles Wood referred to were issued eight years ago, and then there was a great difference of opinion. He was not aware that there was an idea of again raising the question before any step was finally taken. No doubt the authorities in India would be consulted. He believed that their opinion generally was opposed to a permanent settlement. In his own opinion it would be little short of disastrous. He believed that in 1862 there was an idea of selling land in India with a view to reduce the debt, but he could not say that this was the chief motive for establishing a permanent settlement. He was quite as decidedly opposed to selling land. It would be financially objectionable, unless they could make sure of the permanent investment of the proceeds of the sales of land, and must cause a necessity for resorting to fresh taxation, opposed to the habits and customs of the natives, who, really as he thought, would regard the land tax as rent. In this light it would be politically objectionable.

In reply to Mr. Grant Duff—Very little had been done under the orders of Sir Charles Wood with a view to extending a permanent settlement in the North-West. There was no other means of redemption. The assessment was fair as regards the possession of the land, but there was a large portion of the population not affected by it. He was not aware of any land being redeemed from the revenue. Whenever the land was sold it was sold subject to the land revenue.

In reply to Mr Bourke—He believed that the local Government in the North-West was prepared to carry out the order of Sir Charles Wood, but that very little was done under it. He was in favour of rescinding it, and believed that no harm, either politically or financially, would result from so doing.

In reply to Mr. Fawcett—He believed that the reason why there was no record of what had been done under the order of Sir Charles Wood, although it had been in operation for nine years, arose from the fact that it was impossible to make any reports as long as the survey for the new assessment was in progress. Nothing had been done to limit the operation of that order by the Council of India. He was of opinion that a consultative body of natives would be of great benefit to the Government, but not an executive native body. Such a body should be selected from year to year or from time to time, and would be very valuable on all matters affecting the prosperity, comfort, and interests of the native population. On all these points the Government would obtain excellent opinions from such a consultative body of natives. He would have such bodies entirely nominated and not elective. He did not think that the people of India were advanced enough to elect representatives; certainly not at present. It would be for the interest of the Government to select the best and most able men to consult and to receive advice from.

Sir Charles Wingfield was the next witness. He described his official career until he was made Chief Commissioner of Oude. In Oude, under the native kings, large tracts were leased out to contractors, and there was extensive sub-letting. It was a custom when a regiment was in arrears of pay to give them a district to get their pay out of. In fact, there was the usual state of disorder and oppression under the native rulers. When the British Government took possession, the first step was to dismiss the native functionaries. At that time as the winter crop was being gathered special arrangements had to be made, but after that a settlement for three years was made on the principle adopted by Sir R. Montgomery in the North-West Provinces, but the talookdars were treated after the fashion too much in favour at that time. Previously the talookdar regarded the ryots as their mere chattels; they collected the revenue for the native Government. At first there was great difficulty in dealing with them. They had their forts and armed retainers. They were of two kinds—the chief of the Hindoo class of the military caste who had conquered the land when the Mahomedans in the thirteenth century drove the Hindoos from Delhi. These were the great majority. The others were officials, contractors, and others who had used influence to obtain these positions. They were in most instances the undisputed owners and proprietors. In most cases, no doubt, they had acquired these rights by fraud and violence, but in others the villagers had placed themselves under the protection of the talookdars. The first assessment was a very rough one. There was no time to look after increases. It brought in about £1,040,000, and lasted from May 1856 to May 1857, when the mutiny broke out. When order was restored, Lord Canning issued his famous proclamation which recognised the rights of the talookdars who would accept the terms of the amnesty. In some seven or eight cases the estates of great talookdars were confiscated, but the settlement laid down by Lord Canning was general over Oude. It was at first for three years, and in 1859 Lord Canning visited Lucknow, and on his (Sir C Wingfield's) representations Lord Canning gave the talookdars title deeds of their estates in perpetuity subject to the revision of the assessment of the land tax from time to time, such right as the occupiers might be found to enjoy. This step gave a tenure in perpetuity without the errors of the Cornwallis settlement in Bengal. It simply took the amount of revenue previously paid, but it was only to last for three years, and until a more regular one could be obtained. He believed that the present assessment would be about £1,500,000. The assessment was made in the usual way—village by village. Land only thrown out of cultivation by the rotation of crop was dealt with as cultivable. The assessor would survey and inspect the lands belonging to each village, and estimate the value of the different classes of land according to his opinion of the value. The castles of the native chiefs were originally surrounded by forests to render the access difficult. These were cut down, and there was also a great deal of waste land which had led to constant disputes. These were all settled. In Oude, 54 per cent. of the total area was cultivated, which was larger than in the North-Western Provinces. From the official report for the year ending 31st March 1869, the population was stated to be 11,220,000, or 466 souls to the square mile, but Oude was the richest and most densely populated province of India, and there was little waste land round except the primeval forests. The proportions were 21·21 per cent. cultivatible, 7·82 per cent. barren, 6·54 tanks and natural reservoirs. He explained how the assessment was made. The rate was fixed for the cultivated portion with something thrown in by the assessor for the cultivatible portion. When the assessment now going was complete, he believed it would raise £1,500,000. The rise in prices had been great, the soil was very rich, and there had been no famine for years. He explained the regulations for granting the waste land in Oude issued by Lord Canning. They had been a failure when taken up by Europeans; and most of that land had been thrown back on the hands of the Government. They were sold free from all Government charges except police and road cess. Lord Canning fixed the price at 5 shillings, but when Sir Charles Wood altered the system to sale by auction the land fetched as much as 30 shillings. The land sold at 5 shillings was readily let at 1s. an acre, which was ten years' purchase of the land revenue of 6d. per acre. The assessment generally throughout Oude was higher, as much often as 4s. 2d. per acre, much higher than in the North-West Provinces, but it was not complained of. The soil was very rich, the tanks and wells easily sunk, and they afterwards supplied water for irrigation to a dozen villages. It must be an excessively rare season to dry up the tanks in Oude. In his opinion the villagers were equally well off whether under the Government or the talookdars. In those cases in which the latter had retained their rights the villagers now paid a head rent to the talookdar, and managed their affairs as they had been used. This present settlement was really the first regular one. No great increase was to be looked for; it could only come from the rise of prices, not from the increased cultivation of land, which was now 54 per cent. The only estates not paying rent were those granted to the royal family and for special services during the mutiny. He did not approve of that system of rewards in ordinary times, but it was most acceptable to the natives. The talookdars were not mere farmers of the revenue under the Mahomedan kings, but the feudal nobility, who had sprung up as he already explained. They are not given to oppress their dependants, unless they were meddled with or themselves oppressed by the Government. He mentioned a case of one talookdar after whom troops had been sent under the native kings for non-payment of revenue who was now a member of the Governor General's Council. Under the native ruler, no doubt, Oude was the garden of India. The only objection to attaching it to the North-West Provinces was that it would make that Government too large. The question of the redistribution of the soil was very large and important, and could only be dealt with as a whole by itself.

The Committee then adjourned.

THE AUSTRALIAN MAIL.

[BY INDIAN TELEGRAPH.]

GALLE, 13TH MAY, 4-48 P.M.

The steamer Rangoon, from Sydney 20th, Melbourne 23rd, and King George's Sound 30th April, has arrived.

A proposal is made in Sydney to annex Fiji to New South Wales.

H. M. steamer Cerberus arrived in Hobson's Bay on 9th April.

The telegraph line from South Australia to Port Darwin is progressing satisfactorily.

Lieutenant-Colonel Sankey, Engineer, Mysore District, has arrived.

Coffee, inactive. Sugar, market declined. Metals, dull and heavy. Rice, no improvement. Patna, quoted at £24 to £25.

THE BURMESE KING'S TELEGRAPH.

The King of Burma is going to have a telegraph for the use of his subjects, and Major McMahon, the Officiating Political Agent at Mandalay, has published a translation of a Telegraph Code, or *Leepeedeepeeka*, compiled by one of the Ministers of the Interior, who rejoices in the name of Kyee Atwen Won Yaw Myoza Men Mengyee Menhla Maha Tseethoo. If these are fair specimens of Burmese words and names, a "code" must be highly desirable, seeing that messages in the Burmese language are to be sent by the wires.

This is the way in which the codifier announces the fact which we have mentioned in two lines above:—"The present founder of the City of Mandalay or Rutapón; builder of the Royal palace; Ruler of the sea and land; Lord of the celestial elephant, and master of many white elephants; owner of the Sekyah or Indra's weapon; Lord of the power of life and death, and great chief of righteousness, being exceedingly anxious for the welfare of his people, in the year 1231 introduced the telegraph, a science, the elements of which may be compared to thunder and lightning for rapidity and brilliancy, and such as his Royal ancestors in successive generations had never attempted."

But the Minister with a long name has a long head, too, as his pamphlet shows. He is also evidently a man of business, and has issued an order to the effect that the persons employed in the work of erecting the telegraph line "shall within the year 1231, complete everything in the way of fixing posts and other matters that require to be done in the road laid down for the telegraph, and by every up-going postal boat report how much work has been done."—*Englishman.*

STEAMER REPORTS.

GALLE, 13th May, 12-55 P.M.—Mail steamer from Australia signalled.

GALLE, 13th May, 11-5 A.M.—Mail steamer from China signalled.

GALLE, 14th May, 9-50 A. M.—Mail steamer from Bombay signalled.

GALLE, 14th May, 5-30 P.M.—Steamer Hindostan from Aden arrived.

WEATHER REPORTS.

CANNANORE, 12th May, 2-50 P.M.—Weather clear, wind north-west, thermometer 78, barometer 30·040, rainfall 30 cents.

CARWAR, 13th May, 10 A.M.—Weather cloudy, wind north-west, thermometer 82, barometer 30·01, rainfall 14 cents.

VINGORLA, 13th May, 12 P.M.—Weather clear, wind west, thermometer 90.

MANGALORE, 13th May, 12-20 P.M.—Weather rainy, thermometer 80.

CANNANORE, 13th May, 10 A.M.—Weather cloudy, wind north-west moderate, thermometer 70, barometer 30·040, rainfall 1 inch 55 cents.

TUTICORIN, 13th May, 11-15 A.M.—Weather fine, strong westerly wind, thermometer 92, barometer 29·81.

CARWAR, 14th May, 9 A.M.—Weather fine, wind north-west, thermometer 82, barometer 29·95, rainfall 24 cents.

VINGORLA, 14th May, 11-50 A.M.—Weather clear, wind south-west, thermometer 90.

MANGALORE, 14th May, 12 P.M.—Weather fair, thermometer 84.

CANNANORE, 14th May, 4 P.M.—Weather fair, wind north-west, thermometer 79, barometer 30·000, rainfall 2 cents.

THE "WAHABEE" CASE.

(*Calcutta Examiner*, May 10.)

IN discussing the merits of the application made in the matter of Ameer Khan, the Advocate General pressed two points only, (1) that there was no sufficient ground for supposing that the trial before the Sessions Court at Patna would not be conducted fairly, and (2) that there were no points of law of sufficient importance to require the transfer of the case. Mr. Ingram yesterday morning also addressed himself principally to these points. He contended that the affidavits he had put in were sufficient to show that at any rate there was an universal feeling of terror at Patna. Relying on a statement made in the affidavit of Mr. Riley, he argued that if it were necessary to keep a hundred prisoners or thereabouts at Patna segregated from the rest of the world in order to prevent them from suffering from the contumely of the inhabitants, it was impossible that the evidence they would give would be fair and impartial. But he contended that these prisoners were not kept together for protection, but under surveillance to induce them to give evidence, which it was well known they would not give if they were free. He also contended that there were in the case numerous points of law of great importance and difficulty bearing upon the question whether the rights acquired by Ameer Khan and Hashmadad Khan were real rights, accompanying them wherever they went, or determined simply by the locality in which they were tried. Upon the determination of this question would depend whether they could be tried without a jury; whether they were entitled to the names of the panel who were to try them; whether the law of limitation in indictments for treason enacted by Will. III., applied to them, &c. &c.

He cited in support of his argument numerous English authorities, showing that where there was any doubt that the prisoner would have a fair and impartial trial, however slight, although such doubt amounted barely to suspicion, or that where there were any points of difficulty in the law applicable to the case, the Courts had almost invariably removed the cause by *certiorari* to itself from any Court in the land. He concluded by citing one case in particular where the judges considered that the fact that the prosecution was on behalf of the Government was a good ground for removing the case.

Their Lordships consulted together for upwards of an hour and then deferred judgment to Thursday.

(*Englishman.*)

THE Full Court yesterday (May 11) delivered judgment on the rule obtained on behalf of the prisoners in the case of *Queen vs. Amir Khan and Hashmadad Khan*, calling on Mr. O'Kinealy to show cause why the case should not be transferred for trial to the High Court from the Sessions Court of Patna to which he had been committed. The Court was unanimously of opinion that the High Court had authority to transfer the case for trial to itself, but considered that sufficient ground had not been established to induce it to exercise its authority in this instance. The learned Judges deliver separate judgments, but generally agreed in holding that, with the security afforded by there being an appeal to the High Court, it did not appear that the prisoners would not have a fair trial if the case were allowed to proceed at Patna. The rule was, therefore, discharged, but on the application of Mr. Ingram, who moved on affidavits showing that up to the time the prisoners had been unable to obtain copies of the exhibits put in on the hearing before the Magistrate, it was ordered that the trial at Patna should be postponed until Monday fortnight.

BOMBAY.

SMALL CAUSE COURT.—The Small Cause Court vacation commences to-day, and will terminate on the 4th proximo.

HIGH COURT.—Mr. Raymond West, of the Bombay Civil Service, who has been appointed an Acting Judge of the High Court, arrived here by Saturday's mail.

THE POOR-BOX.—The Acting Chief Magistrate acknowledges with thanks the following contributions for the Fort Police Court poor-box:—H. F., Rs. 20; A Zoroastrian, Rs. 10.

DISOBEDIENT SEAMEN.—Six seamen of the ship Marian Moore were on Saturday charged before Mr. Showell, with continued refusal of duty, and were sentenced to four weeks' rigorous imprisonment.

INQUEST.—Dr. Blaney, Deputy Coroner, held an inquest on Saturday at Memon Street, concerning the death of Issub Sulliman, a milk vendor. The jury found that he had died from disease of the heart.

DEPARTURE OF THE HON. MR. MANSFIELD.—A salute of fifteen guns was fired from the saluting battery at 5 P.M. on Saturday on the occasion of the departure of the Hon. S. Mansfield, Member of Council, to England.

DEATH FROM DROWNING.—On Friday the Deputy Coroner held an inquest at the Morgue on the body of a Mussulman, name unknown, whose body was found in a quarry hole on the Byculla Flats. The jury came to the conclusion that he had died from drowning.

THE VAGRANCY ACT.—At the Fort Police Court on Saturday, before Mr. M. G. Ranade, John Maclean was charged with being a vagrant and wandering about without any employment or visible means of subsistence, and was sent to the workhouse in the House of Correction under the Vagrancy Act.

THE RECENT WIDOW MARRIAGE.—We learn from a native contemporary that Mr. Madhowdas Ragoonathdas, who recently married a widow of the Kapole Bania caste, has given notice to Mr. Gopaldas Madhowdas and several other shets of the Kapole caste, to the effect that if they excommunicate him and his wife, he will bring an action against them.

MUNICIPAL CASES.—In Girgaum Police Court, on Saturday, Purshotum Junardhun was charged with not complying (after conviction) with an order to clean, clear, and put in proper state his house and ground. He was fined Rs. 56, and two rupees for every day till the nuisance ceased.—Pallonjee Dadabhoy was charged with a similar offence, and was fined Rs. 21, and one rupee for every day till the nuisance ceased.

"FOR China the demand for saltpetre has improved." —*Toulmin's Circular.*

THE "FERDINAND DE LESSEPS."—We observe that the "magnificent" frigate built ship Ferdinand de Lesseps, which unfortunately did not make a "magnificent" voyage via the Suez Canal, has been converted into a sailing vessel, and that she returns from Calcutta to London via the Cape almost immediately.—*Madras Times.*

MAJOR GENERAL J. T. GRANT, C. B., commanding Poona Division of the Army, arrived here from Mahableshwur on Thursday evening last, and resumed command of the station from Colonel W. Ashburner, commandant 1st Regiment Light Cavalry. The usual salute was fired by the Royal Horse Artillery at Kirkee yesterday morning. General Grant will inspect the 1st Regiment Light Cavalry and F-18th Battery, which lately arrived from Neemuch.—*Poona Observer*, May 13.

THE BOMBAY IRONCLADS.

THE ironclads Magdala and Abyssinia are to go over to Butcher's Island to-morrow, to pass the monsoon there.

THE TROOPSHIP EUPHRATES.

H. M. TROOPSHIP EUPHRATES, homeward bound, arrived at Aden on the 28th April at 6 A.M., all well.

THE HOMEWARD MAIL.

THE P. and O. Co.'s s.s. Sumatra, 2,201 tons, and 500 h. p., Captain C. Fraser, sailed on Saturday for Aden and Suez with the English mail, and the following additional passenger:—

For Brindisi—Captain Alex. Campbell.

A FUND FOR THE PERSIAN PARSEES.

WE observe from the *Jam-i-Jamshed* that the well-known Persian merchants of this place, Messrs. Godrez Mehrban and Co., have raised a fund for the purpose of assisting the poor Persian Parsees who, according to accounts received from Persia, are actually starving. They have already forwarded a goodly sum to their partner at Yezd, Mr. Kaikhushro. Our contemporary strongly recommends the well-to-do Parsees in Bombay to come forward and assist the sufferers.

SHIPPING AND PASSENGERS.

THE SHIP TYTHONUS, 1,153 tons, Captain F. Andrews, arrived yesterday from Liverpool with a cargo of coals.

THE S.S. TIMSAH, 909 tons, Captain T. S. Hogg, arrived yesterday from London via Cardiff, whence she brought a cargo of coals, which she left at Aden. She came here in ballast, bringing one deck passenger.

THE SHIP BRITISH INDIA, 1,265 tons, Captain H. L. Cow, arrived on Saturday from Liverpool with a cargo of iron and 924 tons of coals. The vessel is consigned to Messrs. Lawrence and Co.

THE S.S. KURRACHEE, 346 tons, Captain A. Cottier, arrived on Saturday from Kurrachee with a general cargo, and the following passengers:—Mr. Beer, Mr. and Mrs. Meiklejohn, Mr. Shabajee Bhooley; and forty-one deck passengers.

THE S. S. PHROX, Captain G. S. Baker, arrived on the 13th instant from the Coast and Goa with a general cargo, and the following passengers:—Mr. Antonio, Mr. Lopes Mendes, Mr. E. de Frutes, Mr. and Mrs. D'Almeida, Mr. A. A. Cunha, Mr. Farras, Mr. R. Johnstone, Mr. and Mrs. Nobneza; and two hundred deck passengers.

THE S.S. DACCA, 1,128 tons, Captain H. Paterson, arrived on the 13th instant from the Malabar Coast and Calcutta with a general cargo, and the following passengers:—Mr. and Mrs. Elphinstone, Mr. Yates and three children, Dr. Holleday, Mr. Schrader, Mr. Giles, Mr. and Mrs. West and child; and twenty-eight deck passengers.

TELEGRAPH LINE REPORT.

KURRACHEE, 14th May, 8 P.M.—Latest date from United Kingdom, via Russia, 13th May, 7 P.M. Latest date from Continent of Europe, via Russia, 13th May, 6-27 P.M. Cable right to Fao. Turkish line interrupted beyond Bussorah; Persian line right to London.

ATTEMPT TO DESTROY THE SHIP JUVENTA.

A SEAMAN COMMITTED FOR TRIAL.

AT the Fort Police Court yesterday, before Mr. M. G. Ranade, Frederick Robert Pearson, a seaman of the ship Juventa, was charged with attempting to commit mischief by fire to the abovenamed ship, intending to destroy or render that vessel unsafe or knowing it to be likely that he would thereby do so. The charge was laid under section 438 of the Indian Penal Code.

Captain Holme of the Juventa deposed as follows:—The Juventa is a British vessel, three-decked, wooden, and of 1,324 tons burthen. She came into this port on the evening of the 3rd May. The accused, Pearson, is an articled seaman on board. He has been on board for more than five months. On the morning of the 4th May, at six o'clock, I heard a cry that the ship was on fire. I was in bed, but not asleep. I came on deck and went to the forehatch where I saw smoke coming up from the forehold and the crew throwing down water to extinguish it. In about ten minutes from the time I went forward the chief mate, Mr. Williamson, came out from below the hatch and told me he thought he would get out the fire. Previous to this I made the carpenter cut a piece out of the lower deck, so that we might more easily get down the water. We got the fire out shortly after, and I then left. As I was going aft the prisoner, who was standing on deck merely looking on, said, "Captain, some person has set the ship on fire;" and I replied, "Yes, and I would give Rs. 100 to find out who it was." After the fire had been subdued I sent a man below to bring up the stuff that was lying where the fire had broken out. It was taken charge of that day by the police when I reported the circumstance, and some of it is now in Court. [A sample bag of the stuff was here produced, a likely dose for getting up a blaze and quite changing the perfume of the Court to one of tar.] It consists of "shakings"—pieces of rope, oakum, bamboo and wood, which had been covered with tar. It had been collected and placed purposely in the forepeak. It had the appearance of having been partly burned. The ship would have burned very quickly from where it was found, for there were 1,600 tons of coal on board, and the hold was full of foul air, and in a few minutes the cargo would have gone off in a blaze which it would have been impossible to quench during the day. I made enquiries, but had not fixed suspicion on any of the crew till they told me that before coming into port Pearson had threatened to set fire to the ship and had asked one of the men to assist him. I then informed the police that he was implicated in it. I know nothing more about Pearson than I have told your Worship, but some of the men can tell more. He was always bad at work, making a disturbance with the officers. He has said plenty about me, but never to my face. The officers have told me, but I never came in contact with him, for he was such a lazy fellow I did not want to meet him. The crew were washing the deck at the time the fire broke out. Pearson was not among the others at the time the alarm was given. His conduct did not strike me at the time I had so many things to think of.

George Beverley, seaman on board the Juventa, next deposed—On the morning of Thursday, the 4th of May last, I was on deck, and heard a cry that the ship was on fire. On hearing the alarm I went down into the hold to put out the fire. The smoke was coming out from the forepeak. The fire was put out within about ten or fifteen minutes. I suspected that the accused was the person who was concerned in attempting to put the ship on fire, for on Thursday night after the ship reached Bombay, he asked me if I wanted to get clear of the ship. I said, "Yes, if the captain would not discharge me I would run away." The accused then said that he would set the ship, which we called the son of a whore, on fire. He said that would be the way in which we would get clear of the ship. He was on the black list—not a favourite with the captain, who set him to do bad work. He had no candle in his hand when I saw him, but he said there was a piece of candle on the half-deck, and that he would set the fire with it. On Wednesday night he rose three or four times from the place where he was sleeping, and he asked me at 4 A.M. on Thursday morning whether I was going to do it, meaning whether I would join with him in setting the ship on fire. I answered, "I shall have nothing to do with it." After that, at about half-past five, while I was sitting in the water closet, right alongside the hatch, I saw him going down into the hold with a candle in his hand. The candle was not lighted. He had nothing in his mouth. I did not see him when he came up. About half an hour after I heard the cry of "fire," I had been aft at the time when I heard the alarm. I was going forward along the deck when I met the accused coming aft. He then said to me, "It is all right." I went down and helped the rest to put out the fire. I did not see the accused among those who were helping to put out the fire. I did not tell anybody on board of what the accused had said to me on Tuesday night, because I am a coloured man, and was afraid of the rest of the crew. I feared that the accused would get me into trouble if he came to know that I informed the master of what he had said to me on Tuesday night. I was given over in charge of the police in company with the accused on the 6th of May. I did not speak to the Commissioner of Police of my suspicions. On the 7th I was sent back on board the ship, when I told the captain all the details of what the accused had said to me.

Cross-examined by the Prisoner—I and you were sitting on the forehatch when you spoke to me about your intention to set fire to the ship. The deck was swept about seven, and we were sitting on the forehatch between seven and eight o'clock when you spoke to me.

Antonio Manuel (whom the learned magistrate at first described as a Portuguese, but who scorned the idea, and intimated that he was Spaniard by birth) was the next witness. Speaking through an interpreter, he deposed—I am a Spaniard, a seaman on board the ship Juventa. The ship came into the harbour on 3rd May. Two days before she arrived the accused was watching on deck. I was watching below, and between 8 and 9 P.M. the accused came to me and awoke me up. He then said to me, "Antonio, look; as soon as the ship arrives at Bombay I am going to set her on fire." I answered, "Do not set the ship on fire, because there are many souls on board to be lost." He also said he would kill all except four, I and three others, and then run the ship for Monte Video, and there sell it and recompense them.

The Magistrate—But what has Monte Video to do with the fire?—he was at Bombay.

Witness—This was on a previous occasion.

The Magistrate—That is what I thought.

The Interpretor—But he says that, and I must give his answer.

The Magistrate—Tell him this, I put the question, did he speak a out his intention to set the ship on fire previously?—and he said that was the first occasion. I do not want previous threats, only what concerned the firing of the ship.

Mr. Lockley (Superintendent of Police)—The captain told of his statements in the morning, but I wished to keep the witness to the statements about the fire; he is not charged with mutiny or anything of that kind.

The Interpreter—The witness said he will swear by all the oaths that ever were that he saw him and he had matches in his hand.

The Magistrate—I am coming to that, but the conversation about killing has nothing to do with the burning.

The Interpreter—Oh, that conversation came previously.

Magistrate—Well, he said not to set the ship on fire, for there were many souls on board to be lost. Did he say anything after that?

Witness—After that the prisoner never spoke to me any more until we arrived in Bombay.

The Magistrate—Before I take that down, did you ask him why he was so angry with the ship?

Witness—I asked him the reason why he wished to set the ship on fire, and he gave no reason; other people had lost their life, he said, and he wished to do so as well as others. On the morning after we arrived in harbour the mate ordered the boat to be lowered and the decks to be washed. I was engaged in the forepart of the ship. I saw the accused go below into the forehold with a lighted pipe in his mouth and matches in his hand. I watched what he was doing, and saw him setting fire with a match to the wood that he had tarred. I saw him before he set the fire collecting old tarred wood and rope and "shakings." I saw him piling up all these things and after that set fire to them with a match. I saw him come up after setting the fire; he took a bucket and went aft. He went on the starboard, I on the other side, and we did not come together. I did not tell anybody of what I had seen, as I am a foreigner and cannot speak English, and don't like to be made a fool of. I had no one to protect me, and did not know who to trust. The sail-maker gave the alarm. After the alarm was given all hands, except Pearson, went below to put the fire out. It took about fifteen minutes from the alarm to put the fire out. On coming up we found him with a bucket on the ladder of the forehatch.

The Magistrate—And you made no mention of this on the 4th or the 8th? Were you one of those who were arrested?

Mr. Lockley—He was. He told me and also the Commissioner on the 8th that he saw Pearson go down to the hold; and it was on the strength of that that Pearson was brought before your Worship.

Witness—I could not speak to anybody till I came ashore. I told a Portuguese. He said we were all going to prison, and I said I would not go, and that none had any occasion to go to justice, for I knew who set the ship on fire. The Portuguese asked who it was, and I said it was Pearson. That was on Thursday. When they were taking off the black man and Pearson, I said to the Portuguese that it was a shame to take advantage of the black man, as he was not the man. I mentioned it to no other man.

Mr. Lockley—The fact is there was no word about it till it was understood to be in the hands of the police, and then things began to come out.

Witness—I told all to the captain on Sunday, and after that I repeated it to Mr. Fraser on Sunday afternoon.

The magistrate then asked the prisoner if he wished to ask any questions of this witness.

Prisoner—No, sir, because a Spaniard's conscience will stretch like India rubber. (Laughter.)

William Bennet, engineer on board the Juventa, deposed—On the night of the 3rd May I was sleeping in a boat on the port side. The accused, Charles Booth, and a boy also slept there. I did not sleep well during the night. I was awake at 4 A.M. and saw that the accused was not then in his bed. I cannot say where he had gone, and do not know when he returned, as I went to sleep. Shortly after, I woke up at a little before 4-30 A.M. and the accused was then in his bed. I took my coffee on the forecastle, and when the men turned to work I was passing near the forehatch when I thought I saw smoke coming through it. I went down to the 'tween-decks, but saw no fire. I came up and informed the sail-maker, who went down lower than I had gone, where the coal is, and I heard him raise the alarm of fire. I thereupon went to work at the pump, and the rest of the crew were engaged in putting out the fire. The accused was standing beside the tub in which the water was. I cannot say what he was doing; he was beside the rest of the crew. After the fire was put out, I did not go over to the place whence the smoke proceeded. I saw tarred pieces of wood, bamboo sticks, shakings, rope, and other combustibles brought to the deck. They were partly burned or singed.

Joan Tomito, the boatswain, deposed—I slept on the half-deck in the early part of the night, and then went to sleep below the gangway. I got up at 4 A.M. to call the cook. On my return to where I was sleeping I saw John Madeira, a seaman, sitting on the forehatch. I asked him if the captain had come on board, and then went and slept for a quarter of an hour. I got up at 5-30. The men got to work. Soon after I heard a cry of "fire," and went with the rest of the crew to put it out. Just after the ship came into harbour the accused said to me, "I will rather starve and see the ship in blazes before I go to sea in such a ship again." It was past six in the evening then, the time for rest, and yet there was much work to be done on board the ship for the night. While the fire was being put out I was in the forehold, and saw the combustibles which were burning and from which the smoke was coming. They were taken up. They must have been piled up in the forehold by somebody who wanted to set the ship on fire.

Aman Thompson, the sail-maker, spoke to going below at the request of the engineer, and then giving the alarm. He did not see whether the accused worked with the rest of the crew to extinguish the fire. He saw the combustibles, and believed they must have been piled up by some one who wanted to set the ship on fire.

Hugh Williamson, the chief mate, deposed—After the fire had been out I saw a pile of rope-yarn, old tarred wood, and other combustibles with pieces of bamboo placed over it. I am satisfied that somebody who wanted to set the ship on fire had piled them up below. I suspected that the accused was implicated in this attempt to set the ship on fire. He has been a disagreeable man all along, and has given great trouble. On the night before the ship reached Bombay I heard him say, "I wish the ship were in hell. Sooner than go again in a vessel like this I would starve." He said so, as it was then past six o'clock, and the work on board had not been finished. When he had any trouble with me he would not say what he complained of, but would point to his forehead and say there was something there. From his general conduct my suspicions were fixed on him, and I found next day that the carpenter and second mate likewise suspected him. I did not tell the captain what I thought on the first day, but when I found that others agreed with me, I told him that I suspected that the accused was the person likely to have made the attempt to set the ship on fire.

John Madeira, a Portuguese seaman, deposed—The accused was not with me and the others in the hold, but was on the upper-deck passing buckets and water. On Saturday he and Beverley, the black seaman, were taken into custody at five in the afternoon. A Spanish seaman on board, named Antonio, said to me at nine that night, "George Beverley had nothing to do with setting the fire; it was this man, meaning the accused, that set fire to the ship." Antonio added that the accused went at 6 A.M. to my place to search for matches, and he took them and went below and set fire to the ship. Antonio said he saw him set the fire, and that the accused had threatened to take away the lives of all on board, except four men, while the ship was at sea. I told Antonio that he should go and tell the captain of this, but he said he did not like speaking to the captain about this. He gave no reason.

Inspector Fraser deposed—On Thursday, at 1-20 P.M., the captain of the ship Juventa came on board and told me that there had been fire on his ship that morning at about 6 A.M. He did not tell me the name of anybody whom he suspected of having set the fire, but said that some one on board must have done the deed. I accordingly went on board the ship at 3-20 P.M. and inspected that part where I was told the fire was first discovered. I saw old rope-yarn, bamboos, and tarred wood, partly burned and singed. I collected the combustibles from the heap lying there, and had them placed in a bag. The chief officer said that the captain suspected a black seaman named George Beverley by reason of his having borne a bad character during the voyage. I did not think this ground sufficient to warrant my taking him into custody. On Saturday afternoon at 5 I went on board the ship, and arrested the accused and the black seaman George Beverley on suspicion of being concerned in setting the ship on fire, and brought them to the chowkey. On Sunday at 11 A.M. I went again to the ship Juventa. Antonio Manuel said to me that the accused had spoken to him two days before the ship came into harbour of his intention to set fire to the ship. He also told me that he had seen the accused going early in the morning into the forehold and that he was not with the men. Antonio is a Spaniard, and spoke in broken English; I therefore could not understand all that he said. I did not search the clothes of the accused for matches or candle.

The prisoner was then committed to stand his trial at the next Criminal Sessions.

THE SHIP ERIMINTA IN A CYCLONE.

CAPT J. J. SHIELDS, of the ship Eriminta, has favoured us with the following interesting extract from the ship's log:—

SHIP ERIMINTA—Monday, 1st May, noon (nautical time), lat. 12-48 N., long. 66-10 E.—Gloomy; squally air. Wind N. W. Royals and light staysails furled. At 8 P.M. took in top-gallant sails, crossjack and outer jib. Air thick and rainy with a great deal of lightning. Strong breeze from N.N.W. to N. Sudden hard gusts. Reefed mizen topsail and mainsail and furled inner jib and spanker. Midnight—Frequent hard squalls. Bar 29·70. At 8 A.M. strong breezes from N.N.E. Very heavy sea from N.E. to E. Wore ship to the W.N.W. (starboard tack). Reefed and furled upper fore and main topsails and mainsail and mizen topsail. I concluded there was a cyclone to the eastward of us advancing to the N.W., and decided to steer to the S.W. to avoid its violence. At noon the wind N.N.E. and freshening fast. Constant heavy rain. Barometer 29 50. Thermometer 86 deg. Secured the sails with extra gaskets. Put extra lashings on the spare spars, and made everything as secure as possible about decks.

Wednesday, 3rd May.—At 2 P.M. gale increasing with a heavy irregular sea. Constant rain and frequent flashes of lightning. Kept the ship S.S.W. and furled lower main topsail. At 8 P.M. gale increasing and veering to N. Dreadful sea running. Decks and cabin flooded with water. All hands ordered to remain on deck, some at the wheel and relieving tackles, some at the pumps, and some baling water out of the cabin. At 10 o'clock P.M. the lower fore topsail and foretopmast staysail blew away. At midnight wind N.N.W. Bar. 28-90 and blowing a hurricane, ship scudding before it under bare poles and going at a frightful rate. Constant heavy rain and driving spray. Sea mountains. Unable to do anything at the pumps. Knocked some of the planks off the bulwark to let the water run off main deck more speedily. At daylight the wind had veered round gradually to the eastward and moderated a little, and the Bar. rose to 29·30. We were enabled to work the pumps for an hour, when the wind and sea commenced raging with increased fury and the water on deck rendered it impossible to remain any longer at the pumps. At noon we had made a complete circle in the 24 hours past, always keeping before the wind and sea. The veering of the wind was by N., W., S., and E., around to N. again. At noon we were steering S.S.W., wind N.N E., barometer 28-60. All hands now at the wheel relieving tackles and baling water out of the cabin. A fearful gale, many of the sails beginning to blow away from the yards out of the gaskets: impossible to do anything to save them. All the running rigging about decks washed overboard and to pieces, and the upper portions of it streaming away in the wind. The spray flying over us and the constant rain hiding the forward part of the ship from view on the poop, ship going from 12 to 14 knots, and under the circumstances behaving well, although I was constantly in dread of her broaching to and being overwhelmed by the sea.

Thursday, 4th May, at 4 P.M.—Wind N.N.W. A furious hurricane. Constant rain and frequent flashes of blue lightning, and the spray that was flying over us was luminous with blue light, and struck with such force as to be painful. At midnight it was really terrific—the wind had had now veered to W.N.W. in its second circuit. The barometer down to 28-10. At 4 A.M. the wind moderated a little and a few stars were seen through the haze overhead. The rain ceased and the sea seemed to suddenly get smoother. At 4-30 the barometer stood at 27-90 and the wind was raging with all its former violence from about W. At 5-30 the fury of the hurricane was utterly indescribable, and the wind getting on the starboard quarter the ship broached to on the starboard tack and immediately went over on her side in the trough of the sea, which completely covered her up and for a few minutes she was hidden from sight—all except the poop—where all hands were hanging on. As soon as possible the mizen mast was cut away and the ship went off, and before the helm could be righted she came to on the port tack, and as she headed the sea on this tack I decided to let her lie. By this time it began to grow light, and the sight that met our view was unpleasant enough. When the mizen mast went the maintop gallant and royal masts and yards had been carried away, and were hanging by the rigging and swinging about. The port main braces and main lifts, fore lifts, and all the port fore brace carried away. And although the starboard braces were hauled in as well as possible the yards had a great deal of play. The bulwarks and railing stoven and washed away front of poop and forward house stoven in. The lee side all under water, and our uncertainty whether the ship was filling with water, together with the roaring and screaming of the wind, the mountainous sea and driving spray, created a scene that can scarcely be realised by any who have not experienced the same. About noon the hurricane began to abate, the wind having veered to S.E. and made 2½ circuits around the compass since noon of the 2nd. Barometer 28-50, rising fast.

Friday, 5th May.—At 4 P.M. we were able to get to work at the pumps and kept them going until 11 P.M., when they sucked. All hands being greatly fatigued rested, and commenced to clear away wreck of main top-gallant mast, braces and other running rigging, scud sails, &c. At noon had wreck of main top-gallant mast down, and got the lower main topsail set, which was the only sail left of our best suit that was fit to set, and that badly chafed. Lat. Obs. at M. 14·53 N., long 64-25 E. Drift since noon of 2nd 153 deg. N.W. Wind at M., S.E. Barometer 29-30. Thermometer 88. From then until we arrived in Bombay (morning of the 11th) had moderate breeze from S.E. to S.W. fine air with a heavy swell from the southward. I think there were two or more distinct cyclones blowing at the same time, and that I avoided one whose centre bore E.S.E. of us at noon of the 2nd, and either run into one to the southward or was encircled by one dropping down upon us from above—the latter I am inclined to think. The barometer for some days previous to the cyclone had ranged at 29·80 and had its regular tides up to noon of the 1st. The clouds at sunset on the 1st and 2nd were of a horrid red appearance in the W. and the weather very hot and oppressive. The sea very smooth until the evening of the 1st, when there began to be a swell, but from no particular direction. I, however, did not apprehend a cyclone until noon of the 2nd, and from my experience in four previous ones in different parts of the world I consider it to have come on us very suddenly and to have been unusually violent.

BARNUM'S NEW SHOW.—Mr. Barnum's Monster Show is in the field at last, and is to open in Brooklyn on Monday evening, April 10. We described, some time ago, the peculiar features of this enterprise, which consists of a museum, circus, and menagerie, all in one, and is, we do not doubt, the most extensive and various affair of the kind ever organized. The show is to be taken all over the country, and, Mr. Barnum assures us, its transportation will require no fewer than 500 men and horses. Its comprehensive character and Mr. Barnum's unique reputation will, without question, cause the Show to be a great success.—*New York Times*, April 8.

COTTON EXPORTS FROM SIND.

APPENDED is a statement of cotton shipped from the ports in Sind, in the Bombay presidency, to foreign or external ports, during the month of April 1871:—

No. of Bales	Quantity.	Value.	By what Ships.	To what Ports.
	lbs.	Rupees.		
1,222	479,[illegible]24	125,820	Sandringham ...	Liverpool.
100	39,200	10,[illegible]00	Belle Isle	London.
20	7,[illegible]400	20,200	Str. India	Do.*
987	384,304	98,7[illegible]0	[illegible]unga	Hongkong.
349	136,752	35,850	Westbury	Do.
2,858	1,117,680 lbs., or 1,746 candies. and 240 lbs.	288,370		

* For transhipment via Bombay.

N. B.—80 lbs. equal to 1 maund; 8 maunds equal to 1 candy.

Note.—In addition to the above, shipped to Bombay for transhipment to Foreign Ports:—

1,757 pressed bales, weighing 688,744 lbs., of the value of Rs. 2,17,395.

H. M. S. FORTE.

FORTE, 24, screw frigate, Captain H. Fairfax, flagship of Rear-Admiral Cockburn. We have received an account of some proceedings on board this ship, which will interest many of our readers. According to the statement we are disposed to agree with the Admiral. If chaplains and naval instructors will be "strong Ritualists and rather eccentric in their dress" they must take the consequences of their vagaries and not be surprised if flag officers and others in command prefer having the lads committed to their charge taught by those who act differently. Here are the facts of the case:—"The chaplain of H. M. S. Forte, the Rev. D. Boutflower, though a strong Ritualist and rather eccentric in dress, is nevertheless a thoroughly earnest man and a fair instructor. H. M. ships Forte and Cossack were lying at Trincomalee together, when only one day before the sailing of the latter the Rev. Boutflower was appointed to that ship, and her chaplain, Mr. J—— appointed to the Forte. These appointments were made against the wishes of both gentlemen and also against the wishes of their captains. The chaplain of H. M. S. Forte had been in her the old commission, having been appointed by the Admiralty; and had no reason to suppose that the Admiral was in any way dissatisfied with his conduct. He protested as strongly as was possible against being in this manner forcibly driven out of his ship, and received as an answer that the Admiral wished the young gentlemen of the flagship to have the benefit of Mr J——'s instruction. This he considered a slur upon his character as naval instructor, and demanded a Court of Inquiry, which the Admiral would not grant, at the same time ordering him to join his ship, which he did, and sailed at once."—*Army and Navy Gazette*, April 15.

THE LOSS OF THE TILLY.

(*Madras Mail*, May 10.)

WE now turn to the proceedings of the Court of Inquiry into the loss of the coasting steamer Tilly near Calicut. This iron vessel, of 290 tons net, was commanded by Captain Hanna, with Mr. John Williams as mate, and the usual crew. She left Calicut on the 9th March at 11-50 P.M. or midnight. The captain had had a very hard day's work; and upon the mate coming on deck, shortly after 12 o'clock, the captain gave over charge, and told him to steer N. N. W. ½ W., with a view to passing between Sacrifice Rock and the mainland, so as to shorten the voyage to Tellicherry. The captain warned him to keep a sharp look-out, to heave the lead frequently as he drew toward, and to call him the instant he saw the rock. This was the fourth time that the mate had been with him on this part of the coast, and as the captain believed him to be a sober, trustworthy man, and knew that he had been twenty years at sea, most of the time as an officer, and that he held a master's certificate of competency, he thought he might safely leave him in charge of the deck. The captain then lay down upon a bench on the deck; exhausted nature asserted her rights; and he went to sleep. The mate said that on taking charge:—

"I did not exactly know where the vessel then was, but the Calicut light was in sight: I received the course from the captain, N. N. W. half W., nothing in short of that: At 1 o'clock we sank the Calicut light: I did not take a bearing: we had then been going at the rate of seven knots an hour from the time I came on deck: at the time of receiving the course from the captain he warned me that there was a reef inshore on the starboard side, and gave me orders to keep the lead going and to keep a good look out for the Sacrifice Rock, and to let him know directly I saw it: I sounded at half past 12 and got four and a half fathoms, and again at 1 and got five fathoms, and next at ½ past 1 and got four and a half: five minutes after that the vessel struck. I ordered the helm to be put hard a starboard and the engine to be stopped. By that time the captain was up, and he then took charge. I do not know what water we were in when I took charge at 12. So far as I understood, no representation was made by the crew that we were too near the land; but I do not understand the language very well, Bengali or Hindustani. Some time before striking we had sighted a point running out from the land, about half a point open on the starboard bow. I do not know the coast well, being almost a stranger on it: I did not look at the chart between leaving Calicut and striking. There was a chart lying on the cabin, which I could have examined if I had wished. At the time the vessel struck I was looking out with a glass on the port bow for Sacrifice Rock. It was afterwards visible at daylight from the wreck: I should not have considered a cast of the lead every half hour sufficient with the land, so near had we not been a regular coasting vessel and the captain having such knowledge of the coast: I afterwards sounded round to find if there was any passage out, and could not find more than two and a half fathoms within quarter of a mile. I did not think that we could have cleared the point, which I alluded to as having been long visible; but my impression was that, when Sacrifice Rock was visible, the captain, on being called, would alter his course and haul out. I did not look at the chart to ascertain the positions of Sacrifice Rock and the reef in shore: there was no objection to calling the captain; in fact, he has always ordered that he should be called at a moment's notice: I did not know the distance of Sacrifice Rock of Calicut; the log had not been heaved since we left Calicut."

Then the tindal, who was on watch with the mate, affirmed:—

"As the vessel proceeded she approached nearer and nearer the land, which was visible: I said to the mate that the land was too near: he did not say anything, but kept looking out: it was about 12 or 16 minutes after this that the vessel struck: it was about 20 minutes after: the captain was then on the deck and sleeping: the mate was standing looking out from on the cabin house."

Now, the position of the wreck showed that, while the captain slept, the vessel had "made a course nearly half a point to the eastward of the course" intended by him. The course was a dangerous one, and the Court held that "this being so, the instructions given to the chief officer were insufficient to ensure the safety of the ship on the dangerous course on which she was put." Further that—"considering that the chief officer, though holding a master's certificate, was almost a stranger to the coast, the captain should not have relied on his judgment in the manner he did; but, finding himself unable to undertake the navigation himself, should have shaped a course further out and less dangerous." They accordingly could not acquit the captain of a want of caution, but felt bound to suspend his certificate for three months. And they suspended the mate for nine months for neglecting to attend to the warning given him by the tindal, and for carrying on at full speed towards the land which he had descried, instead of calling the captain, who he admits was always anxious to be called in case of uncertainty. The suspension of the mate cannot be objected to; indeed, we are rather inclined to regard the punishment as too light, as by his own confession he had not taken the trouble to consult the charts, nor did he, when in doubt as to the course, wake the captain. He "thought," despite the warning of the tindal and his own observation of the land right a-head, that it would be all right. But the captain, we think, has been hardly dealt with. The Court hold that he ought not to have trusted the ship to the mate. They consider that the latter was "almost a stranger to the coast" though he had performed the voyage from Bombay to Cochin twice in the Tilly and once from Cochin to Bombay, and the present voyage was his second up. If a mate after twenty years' experience at sea, and holding a master's certificate does not in three voyages along it comprehend the salient features of the Malabar Coast, it must be his own fault, and it is unjust to hold any one else responsible for his idle disregard of the charts and soundings. Why, even a passenger who had made the coast voyage three times might take offence if you alleged that he was "almost a stranger" to the locality, and unacquainted with its features. It was clearly the mate's duty to have had a look now and then at the charts that were spread in the cabin; to have sounded frequently as he had been ordered to do; and to have aroused the captain when his common sense pointed to danger ahead. But he confessed to most culpable ignorance and neglect, and at the same time to a confidence in things righting themselves which cannot be too strongly censured. Had he obeyed the captain's orders, the Tilly, in all probability, would have been now afloat. It is, we repeat, unfair to hold the captain responsible for the incompetency of a veteran sailor who held a certificate of competency equal to his own. Such incompetency could not have been suspected in such a quarter.

[ADVERTISEMENT.]

THE GREAT NORTHERN INDIA DERBY SWEEP—1871.

COMMITTEE OF MANAGEMENT.—Major G. Dalrymple Hay, B.S.C.; Capt. J. Charley, 60th Rifles; W. A. Roberts, Esq., R.H.A.

Tickets Rs. 10 (ten) each, Cash.

N.B.—No application will be registered unless accompanied by a remittance on *Murree or Rawul Pindee only, post paid.*

After paying all expenses, 5 (five) per cent will be deducted (for the benefit of the Murree Racket Court Building Fund, and the "Peshawur Vale" Hunt and Race Funds).

Rs. 500 (five hundred) will be divided amongst those who draw *starters.*

The residue will be divided:—

The winner to take two-thirds.
The second horse „ one-quarter.
The third horse „ one-twelfth.

To close on the 16th May, and drawing to take place the same day at the Murree Club.

Cheques, money orders, &c., to be made payable, and applications to be made to

THE SECRETARY,
Murree Club, Murree.

AN APOLOGY FOR A BENGAL APPOINTMENT.

WE (*Englishman*, May 12) learn that the appointment of Mr. Charles E. Bernard to the Bengal Legislative Council was made as a very special and exceptional arrangement, and that Mr. Bernard's services were temporarily placed at the disposal of the Bengal Government at Mr. Campbell's request. We have the best authority for stating that no slight whatever was intended to the Bengal Civilians by the appointment of Mr. Bernard, who will, we understand, be principally charged with the conduct of financial matters in the Council. We do not believe that the appointment implies any disposition on the part of the Lieutenant-Governor, to bring outsiders to do Bengal work. The appointment appears to have been forced upon the local Government by the large amount of financial work which has by recent arrangements been thrown upon it, and for which no provision has been made. The various departments made over to the Bengal Government have to be reviewed for budget purposes; and, in addition to this, the laws for municipal taxation, &c., are to be carefully gone into, and consolidated and compared with the Madras and other bills.

In the midst of all this work, the Lieutenant-Governor finds himself very shorthanded. Mr. Eden has gone, Mr. Mangles is acting in appointments under the Government of India, Mr. Thompson is about to take leave, and Mr. Dampier has, we are sorry to learn, reported that his health will not permit him to return so soon as he expected.

PASSENGERS LEAVING MADRAS.

THE following passengers sailed from Madras for London on May 11, per ship Hotspur:—

Dr and Mrs Thacker and 4 children, Lieuts Braine and Bennett, Rev J and Mrs Malpas and infant, Mr Rodnell, Miss Rodnell, Mrs Clarke, Mrs H R B Wethers and 4 children, Mrs Marshall, and 2 children, Mrs Bell, Mr and Mrs Berkeley, C St John, Mrs Rose Dr H A C Gray, Master Preudergast, Master H Kennedy, and 23 distressed Europeans.

HEADS OF INTELLIGENCE.

(*Overland Mail*, April 21.)

The Chancellor of the Exchequer made his Financial Statement on April 20.

The extraordinary revenue of last year—exceeding estimate by £2,311,000—more than covered ordinary expenditure and the special army vote.

The current year's expenditure is set down at 72,308,000—including an increase of £3,487,000 for the army, £386,000 for the navy, and £420,000 for the civil service.

The current year's receipts, without change in taxation, are estimated at £69,595,000, leaving a deficiency of £2,713,000.

To meet this deficiency, Mr. Lowe proposes to increase the income-tax to 2 1/5 per cent.—from 4d. to rather more than 5¼d. in the pound.

Lucifer matches, per box of 100, are to bear a halfpenny stamp; wax lights, each box of 100, a penny stamp; and fuzees, every box of 100, a penny stamp.

Distinctions between probate duties payable on foreign property and by British subjects domiciled abroad are abolished. A revised scale of legacy and succession duty, by which lineal descendants pay 2 per cent., and brothers 3½, is proposed.

The match tax has been approved by 201 votes to 44. A similar duty on the importation of matches is imposed.

The additional income-tax is estimated to yield £1,950,000; the match tax, £550,000; probate revision, £300,000 (this year); giving a total of £2,800,000, covering the estimated deficiency, and leaving a margin of £87,000.

Fighting has gone on all the week on the west of Paris. The Versailles troops have gained the advantage; they have advanced upon Neuilly, taken the Château of Bécon, and Asnieres.

Seven battalions of National Guards have been disbanded in Paris for hostility to the Commune. Rumours of negotiations of peace have reached us, but are unconfirmed.

A basis of peace is put forward by the Commune—the maintenance of the Republic; Communal rights for Paris and all other French towns; a re-election of the Commune and Assembly; and an amnesty to apply to both parties.

A very small number of votes were recorded in the Commune elections on Sunday last.

Food supplies are very short in Paris.

The dismissal of Sir Spencer Robinson has been discussed in the House of Commons, and a committee of investigation refused 153 votes to 104.

The report of the Westmeath Committee, with evidence, has been published. No recommendation is appended.

The South Norfolk electors polled 2,868 votes for Sir R. J. Buxton (C.), and 2,547 for Mr. Gurdon (L.).

Mr. Davison, the Judge-Advocate-General, died suddenly, heart disease, on April 17, his forty-fifth birthday.

The Committee of Public Accounts refer to the War Office scandal, and recommend the surrender to the Exchequer of the money received improperly.

Licensed victuallers are organising a powerful opposition to Mr. Bruce's Licensing Bill.

The Prince of Wales and Princess Christian will open the International Exhibition on May 1.

Torpey, the diamond robber, has been captured and committed for trial.

No examination for appointments to the Indian Medical Service will be held in August.

Amongst the deaths recorded this week are:—Major-General Sir J. Sheil, K.C.B.; Lieut.-Colonel R. Chitty; Lieut.-Colonel R. J. Baron, R.E.; Major F. F. Steward, late 1st Madras L.C.; Dr. H. Guthrie, late Suptg. Surg. Cawnpore; Right Hon. J. Davison, Q. C., M.P.; Lord Plunket; Sir H. Burrard; Sir J. Lister Kaye; and Omer Pasha.

THE CIVIL WAR AT PARIS.

(FROM "THE TIMES'" SPECIAL CORRESPONDENTS.)

PARIS, Thursday Afternoon, April 21.

THE military situation is unchanged. The fighting is chiefly at Neuilly, where an incessant fusillade and cannonade is proceeding.

There is talk of an armistice of 24 hours to enable the unfortunate inhabitants of Neuilly, who have been living for days in their cellars, to make their way elsewhere. Some of them are nearly starving, as they are cut off from all ordinary means of getting provisions The chief obstacle in the way of an armistice appears to be that neither side wishes to be the first to cease firing.

At the Neuilly Ambulance the number of killed and wounded was estimated at 60 per day, but this is probably an exaggeration.

Near Asnières fighting is confined almost entirely to artillery combats. A tolerably hot fire is kept up. The Communists are now in possession of the right side of the river, but yesterday Versailles detachments appear to have been there. They probably did not consider the position worth keeping.

The Commune have commuted to imprisonment during the war the sentence of death passed by a Court-Martial on the Commandant of the 74th Battalion, Giraud.

Arrests continue; but, on the other hand, some valuable hostages have been set free. The Communists declare that they do not want private hostages when they have such good public hostages, as, for instance, the Bank, by destroying all the papers of which they could plunge Europe into financial confusion.

It is said that General Eudes has remonstrated against the order in the *Journal Officiel*, forbidding needless waste of powder at the forts.

Lullier has sent General Cluseret a challenge on account of the latter's statement that Mont Valérien had been lost to the Communists through Lullier's fault.

VERSAILLES, April 20.

Marshal Canrobert, who arrived here yesterday, met with a friendly reception from M. Thiers, but he is not to have a command. General Ducrot is expected to-day, and four divisions of 8,000 men each which he has re-organized at Rheims are to be here on Saturday.

(REUTER'S TELEGRAMS.)

PARIS, April 20, Morning.

The report of General Dombrowski, dated yesterday evening, says:—

"After a sanguinary conflict we have retaken our positions. Our advanced troops on the left wing seized a provision magazine belonging to the enemy, where we found 69 barrels of ham, cheese, and lard. The battle continues with ferocity. The artillery of the enemy on the heights of Courbevoie opened a severe fire upon us, but, in spite of the heavy cannonade, our right wing executed at that moment a movement in order to surround the troops of the Line, who were much in advance. It is necessary for me to have five battalions of fresh troops, 2,000 men at least, as the forces of the enemy are considerable."

The report of the Commune's Minister of War, dated 5 p.m. yesterday, says:—

"Good news from Asniéres and Montrouge. The enemy is repulsed. Okolowitz maintains his ground at Asniéres at the *tete du pont*, and has not cut the bridge of boats at Aube. To-day Dombrowski was attacked by strong columns of the Line. The advanced posts, deceived by false signals, were surprised. Dombrowski says that he was able promptly to resume the fight."

The reports from the Head-Quarters confirm the presence of Versaillist skirmishers at Croix Blanche, Thiers, and Villejuif. A considerable number of the Versailles troops are in the neighbourhood of Hautes Bruyères.

The Commune has ratified all elections in which an absolute majority of votes was obtained. Twenty six members of the Commune voted in favour of, and 13 against, this resolution.

The Commune has invited tenders for the purchase of the Vendôme Column, which will be sold in four lots.

Evening.

Fighting has continued without interruption to-day, especially at Neuilly and to the left of Levallois.

The Versailles Army has consolidated its position at the approaches to the Neuilly Bridge by reinforcements of artillery, and it is now in a position to pour a raking fire down the two chief streets of the village.

The Federalists are defending with great tenacity a barricade which they have erected opposite the work conquered by the Versailles troops. The batteries at the Maillot Gate and Ternes Bastions fire without ceasing, principally with the object of arresting the fire of the batteries of Courbevoie. The guns in the Levallois Cemetery are cannonading the Asnières railway station, where the Versailles troops are strongly entrenched. The latter do not occupy the village of Asnières but keep to the Colombes Wood, and seeks to draw the Federalists in that direction. Along the whole line from Asnières to Neuilly the Federalists are greatly tried by the Versailles fire.

It is believed that the moment for a decisive engagement is close at hand.

The Maillot Gate and the ramparts on each side are a mass of ruins. The Ternes district and the Arc de Triomphe are suffering a terrible bombardment, and the number of victims among the civilian population is considerable.

Yesterday evening two battalions of National Guards

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belonging to Montrouge refused to leave Paris, declaring that they would only do duty inside the city.

The *Bien Public* continues to appear, and announces that it will not stop publishing until compelled to do so by force. A riot occurred yesterday evening among the compositors of the suppressed newspapers, and a man who declaimed against the publication of the *Bien Public* was severely maltreated.

The Commune is searching for arms and looking up refractory National Guards with great rigour in the Faubourg St. Germain.

At the present moment (6-30 p.m.) a vigorous cannonade is audible in the West. Versailles patrols have appeared before Hautes Bruyères and Bicêtre.

VERSAILLES, April 20, Morning.

No military movements occurred during the night, the fire of the insurgents having almost ceased. Two cannons were captured from the insurgents on Tuesday.

The official Communist despatches of the 19th, evening, asserting that the Parisians had recovered the positions which they had lost on the 18th, are absolutely false. The Parisians, after being driven on to the right bank of the Seine, have not attempted to return to Asnieres, the passage of the bridge being rendered impassable by the Versailles battery established at the railway station.

Yesterday the houses in Asnieres were searched by the gendarmes and arms were discovered, but no insurgents.

THE NATIONAL ASSEMBLY.

VERSAILLES, April 20.

In to-day's sitting of the National Assembly, M. Brunet moved for the appointment of a committee of 25, to be instructed to make an appeal for conciliation. He urged the Assembly to declare itself ready to treat with Paris.

The House rejected the motion by voting the previous question.

TAKING OF THE CHATEAU DE BECON.

[FROM THE "DAILY TELEGRAPH'S" SPECIAL CORRESPONDENT.]

VERSAILLES, Tuesday, April 18 (8 A.M.)

THE Château de Becon, taken by the Government troops yesterday, is a most important position, between Courbevoie and the river, which completely commands the bridge and village of Asnieres, and is step number two towards driving the insurgents out of the latter place. In fact, with the battery of 24-pounders which was put in position three hours after Becon was taken, it is almost impossible for the enemy to hold Asnieres; and I should not be surprised to learn that they had vacated the place in the course of last night. The officer who commanded at this gallant affair was General Montaudon—the same who, with his division, took the bridge at Neuilly on Good Friday. Nothing could be better, nothing more in accordance with the ideas of French soldiers, than the way he went to work on this as well as on the previous occasion, when he was also victorious. His division had been very much annoyed all the night between Sunday and Monday by the perpetual fire kept up on them by the insurgents at Asnières. In the early morning of Monday, Montaudon sent word through his Generals of Brigade, to the officers commanding regiments, that he intended to attack so soon as the men had breakfasted. Two hours later the bugles sounded the fall-in. The troops were marched off at once, and stormed the place with their bayonets before the enemy believed that there was an attack in earnest. There was some hard fighting, but the ferocity of the regulars was beyond all belief. They took no prisoners, and spared no one who fell in their way. A great portion of the insurgents turned and fled, trying, without order or discipline, to rush out of reach of the Government troops. In a narrow lane leading from Becon they got jammed up in a confused mass; the artillery then brought the field pieces to play upon them with crushing effect, and the slaughter was very great indeed. It was of no use whatever to attempt to stop the men. They are greatly enraged against the insurgents; more particularly are the returned prisoners from Germany angry with all the Parisians.

The regiment that took the lead in attacking the Château de Becon yesterday was the 36th of the Line, in which there has been a judicious mixture of old soldiers. These, however, are but a few when compared with the immense mass of young men, conscripts of the present year, who a few months ago were peasant lads working in the fields. The corps was not selected particularly for the work, but took it in turn of duty. The officer commanding is Colonel Davoust, a grandson of the well-known French Marshal of that name under the First Empire. He and his regiment returned to Versailles this morning, and MacMahon went out to meet them. The corps halted, and the old chief embraced the man who bears so worthily, as he said, a name that is honoured in the archives of the French army. Having thus thanked, in the person of its commander, the regiment that distinguished itself so much yesterday, MacMahon announced to Colonel Davoust, a young-looking man of about forty-five, that his name had been sent in for promotion to the rank of General of Brigade—which means that in a few days he will receive that distinction. To-day or at latest to-morrow, it is fully expected that an attack in force will be made by the Government troops upon Asnieres and its bridge; and of the result there can hardly be a doubt. The official report of this morning states that, in the assault and capture of Becon yesterday, the division of General Montaudon lost only twelve men killed and thirty-six wounded, showing the great advantage of effecting attacks of this kind with quickness and dash. The insurgents are, at the time I write, still masters of the bridge at Asnieres; but a battery of rifled guns will open upon them to-day from the Chateau de Becon, which must render their position untenable. The loss of the rebel National Guards has been very great indeed, not fewer than two hundred bodies being left upon the field.

To-day the official return of troops in and about Versailles amounts to 85,000 men, and General Ducrot has nearly 15,000 more ready at Rennes, all returned prisoners from Germany. With the exception of the Chateau de Becon, the military position of the advanced forts remains much the same as before. Mont Valerien has received some more large guns, and the batteries at Chatillon will for the future be mounted with 24-pounders which can be spared from Valerien. For some days to come I believe there will be little to record in the way of fighting except affairs of the outposts. I would anew warn the English public not to believe one word published by the "Reds" of Paris regarding the state of affairs here.

THE PLAN OF ATTACK ON PARIS.

(FROM A PARISIAN CORRESPONDENT OF "THE TIMES.")

PARIS, April 19.

THE army of the Commune, constantly driven back, wears itself out in ineffectual efforts. The battalions which go under fire come back harassed, discouraged, and only return unwillingly with their ranks thinned. It is necessary to impose martial law and employ summary measures to make them go. Those only who have not yet seen the "enemy" are still in good heart, but it is easy to foresee the moment when they will be so no more. Will the tactics of M. Thiers succeed? Future events will soon show. In the meantime it is already easy to see what are the strategical plans pursued by the Generals of the Assembly. I will try and give the outline, premising that the events of war are variable in their nature, and that they may spring up in the most unexpected character and circumstances. If this be the case in a regular war, all the more is it so in a street war, especially when it is made and sustained, as at Paris, by men without faith or laws, by a veritable army of evildoers, gathered from all points of the compass, in the hopes of participating in the pillage of the "modern Babylon." We may see some terrible incidents unexampled in the annals of past wars. Without giving more importance than they possess to the threats of the Central Committee and of General Cluseret to blow up Paris, without being too much alarmed at the mines they are sinking, as it is said, the furnaces they are establishing, the wires that are being passed through the sewers, and the stores of explosive materials which are lodged there, it may be foreseen that men who have nothing to lose when they see themselves lost, will not draw back before any extremity to annihilate with themselves those who surround them.

These considerations have certainly not been neglected by the leaders of the French Army. They must have thought about them while they were seeking the means of sparing, as far as possible, the lives of Frenchmen and private property, while making the repression of the insurrection efficacious and irresistible. My idea has always been, and still is, that an energetic effort at first, when the Men of Order had not yet quitted Paris, and their battalions were still organized, would have met with a prompt and decided success. The moment for this attempt once past by, it was clear that it would need a considerable army to besiege the city according to rule and without danger of a repulse. Starting from this point of view, the Head of the Executive Power collected troops at Versailles of which the total number is estimated at 150,000 men. I do not know if this number may not be a little exaggerated; but it would not be too large for the great task which they wish to accomplish.

The first care of the Generals was to take up round Paris, on the south and west, the positions occupied by the Prussians during the siege. The German works still remained; it was easy to establish themselves almost immediately. The "*sortie en masse*" of the 27th of March sufficed for the Versaillais to possess themselves of the plateau of Châtillon as the Prussians had possessed themselves of it on the 19th of September. But the army of the Assembly had this advantage over the German Army, that it held the Fort of Mont Valérien, whence it could crush half Paris. A limited advantage; the French Army cannot dream of crushing a town which they come to deliver from the tyrants who oppress it; all their efforts should tend to seize these tyrants, and to paralyze their army.

From the first, the Insurgents were enabled to make themselves masters of all the forts on the left bank which were no longer armed, and contained only a few isolated companies. They had also taken Vincennes, and there, as well as at the depot of St. Thomas d'Acquin, they found arms of all sorts, and, above all, those "engines of destruction" of which the military despatches of General Cluseret speak with such rapture. The ammunition accumulated during the siege was sufficient to keep up their fire for a long time if it was not wasted. The Generals of the Commune, though by no means Moltkes, felt that the possession of Mont Valérien was of the highest importance to them. They tried to seize it. Attempts were made at bribery and corruption. The Commune accuses Citizen Lullier of having been the cause of failure; Citizen Lullier replies by throwing the blame on his colleagues. There is no doubt that the Insurgents had pushed their outposts on as far as the *Rond Point* at Courbevoie, which they occupied in considerable force, beneath the guns of the fortress, which they were evidently preparing to circumvent or to invest. Then on Sunday, the 26th ult., the vanguard of the French Army took Courbevoie, and drove the Federal battalions before them as far as the Maillot gate. The Versaillais were not in sufficient force to occupy immediately the positions they had taken; they retired, and next day occurred the famous "*sortie en masse*" of the Communist troops, who, soon routed, left the open country to shelter themselves behind the *enceinte*, or under the guns of the bastions. Since that day the French Army has not retired; it has, on the contrary, advanced at several points, while slowly and continually fortifying its position. To the south it occupied the heights of Meudon, the plateau of Châtillon, Fontenay-aux-Roses, and L'Hay, extending its right wing towards Vitry to the extreme limit of the neutral line which separates it from the advanced posts of the Prussians. Considerable forces are collected on that side. I will explain the reason. To the west the army occupied the heights of St. Cloud, Mont Valérien, where they hastened to arm the sunken batteries, and Courbevoie and its redoubt, and in front of the bridge of Neuilly, which must be defended at any price to prevent the Insurgents blowing it up. In fact, it was as much the constant object of the leaders of the Commune for the last ten days to retake the bridge of Neuilly, for the purpose of blowing it up, as it was the business of their adversaries to prevent them. This explains the desperation of the struggle in the streets of this village. On both sides it was necessary to take the houses one by one, and in this window and barricade war the National Guards are quite as clever as the Gendarmes and the Gardes de Paris with whom they have to do. Although the despatches of the Communalist Generals represent each day's work as a decisive victory, they have not in the least succeeded in, as they boast, driving out the Versaillais. One day they placard on the walls of Paris that they will be on the bridge that night; the next day they announce that they are only a hundred yards off; two days later, still advancing, they find themselves 500 yards off. This way of retiring on the ground over which they are advancing as reported in the despatches surpasses anything of the same kind that was published for our edification during the siege. I do not believe that any Government, whether regular or insurrectionary, ever told such impudent lies as this Government of the Commune. Two flags are picked up in the streets of Neuilly, and they are immediately sent to the Hôtel de Ville as trophies of victory. One is green, with a white cross, the other tricolour, with the colours arranged in a cross; the first has been taken from the Pontifical Zouave—the other from the Gendarmes. Reports are drawn up and printed about this brilliant feat of arms. It so happens that the Pontifical Zouaves have taken no part with the Versailles army; the green flag is Italian, the other is an English flag, and both fell from bombarded houses on which they were by way of sheltering them from Citizen Cluseret's "engines of destruction." But what is more serious than these ridiculous trophies is that Neuilly, far from being recovered by the Insurgents, is strongly occupied as a *tête-de-pont* by the Versailles troops.

This passage over the Seine once secured, it was necessary to obtain another. This is what Marshal MacMahon did in attacking Asnières on the morning of the 17th. On that side the Communist troops not only occupied Asnières, where the railway bridge still exists; they had intrenchments and barricades as far as Colombe, defended by mitrailleuses, assisted by some large marine guns and a few 7-pounders from a battery posted at the Château Bécon, and some armour-plated railway vans moving along the line of railroad. From the neighbourhood of the bridge these guns swept Courbevoie and enfiladed the island of La Grande Jatte, where the Generals of the Commune professed to have surrounded 2,000 Gendarmes, whom they afterwards "let go." It was important to relieve the Seine and Courbevoie from this proximity; it was especially important to get possession of Asnières, for the reason I have mentioned, to obtain a second position for crossing the Seine at this part. A third may be had, if necessary, further down the stream near St. Ouen. Asnières was carried quickly. Some Versailles mitrailleuses, placed on the right of the Federalist intrenchments, forced the latter to abandon them. An armour-plated railway van which had advanced was thrown on its side by a shell; shot was rained upon the fugitives. The rout was a worthy companion to that of Châtillon. But here the Federals were met by the Seine, and their bridge of boats became insufficient to carry them across. The National Guards threw themselves upon it pell-mell, some falling into the river, most of them crying as usual that "they were betrayed." Hardly had the main body of the fugitives gained the right bank before the Federal commander caused the bridge to be cut, thus making retreat impossible to the remainder of the troops on the left bank, except by crossing the Seine on the railway bridge under musketry and cannon fire. This capture of Asnières was effected so quickly that the attack was not known in Paris till it was already too late to send reinforcements. One battalion which arrived on the right bank was ill received by the left bank, and soon forced to beat retreat, which it did not perform in "good order." Its impulse of recoil, indeed, was so strong that it carried away another battalion which was following. An effort to stop them was made at the gate of Asnières, but many passed through and spread the alarm among the upper districts of the right bank. The battalions that suffered most were those of Montmartre and La Champelle. The number of killed, wounded, and prisoners is estimated at 600.

Without a minute's loss of time the Versailles troops intrenched themselves strongly on the heights of Asnières, and planted at the Château Bécon, exactly opposite to the villages of Courcelles, Levallois, and Champerret, a strong battery, which holds in check the Federal battery at the corner of the cemetery of Levallois, on the terreplein of the Western Railway. This work had been constructed and armed during the siege, and commanded the centre of the peninsula of Gennevilliers. This peninsula is now entirely in the power of the French Army, which has rebuilt the bridge at Bezon, and opposite to St Ouen can join within a short distance the outposts of the Prussian Army. Thus the half-circle of the investing force is completed from east to west, passing by the south; the Germans occupying the other half of the circle, and having even advanced offensive works towards the ramparts, the investment of the city might at any moment be completed if the heads of the two Governments desired it. During the last forty-eight hours a rumour has been current here that an understanding to this effect has been established between the Government of Versailles and that of Berlin. If I may be allowed to express my opinion, I do not think this news is true. The Executive Power of Versailles could not determine to inflict the horrors of famine upon Paris a second time, without at least giving notice to those of the inhabitants who have not joined with the Commune, and giving them time to quit the city. But, with madmen like those who govern the town, this exodus would be impossible, and might become the signal of frightful massacres. It is true that the English Embassy, and yesterday the Spanish Embassy, have recommended their countrymen to leave Paris, but this is rather in view of the violence of the struggle still continuing than of a complete investment ending in a famine. The French Government cannot make such a compact of famine with the German Government without incurring the most anxious responsibility towards the country and towards posterity. It may triumph over the insurrection alone, or it may leave Germany to triumph alone. There is no middle way between these two. To suppose a concerted action, either of investment or attack, possible, it must be imagined that all political conscience and sense are lost at Versailles, and that the Head of the Executive Power is no longer the same man whose patriotism was so sensitive that he preferred to run the chance of a formidable insurrection rather than allow the German to disarm the National Guard.

The cause which led people to believe in a complete investment of Paris with the co-operation of the German Army is that the troops of the Assembly have in reality completed the iron circle which surrounds Paris; but the investment is also necessary for offensive operations. If there is an axiom in matters of strategy, it is that the point of attack should, as far as possible, be concealed from the place to be attacked. For this object there can be nothing better than to make attacks at the same time on different sides. And if several attacks can be made effective at the same time, success is all the more certain, it is more rapid, and consequently less bloody, and the inhabitants suffer less—conditions which are more important than on any other occasion in a civil war, when it is a question of delivering a town rather than of conquering it. I believe, therefore, in a vigorous blow, and I am assured, in fact, that this is the determination at which the politicians and Generals of Versailles have arrived. In order to make the effort more rapid, less bloody, and, as M. Thiers said, "irresistible," an attack would be made simultaneously on several sides at once. The forces of the Commune, already worn out and discouraged, would be forced to weaken themselves still more by scattering, and there would be a certain chance of entering Paris quickly at three points out of four. Two of the points chosen would be the gate of St. Ouen to the west, and the gate of Charenton to the east. These two points being opposite to the right bank of the Seine, still occupied by the Germans, and the *enceinte* of that side not being re-armed, it would suffice to destroy the drawbridges, to force the gates by means of cannon, in order the seize upon the two great arteries at the two extremities of the city; if necessary, a breach might be made in the bastion from the top of the glacis, without the besieged being able to reply. The German Government would put no obstacle in the way of this two-fold enterprise, and would willingly allow the army of the legal Government of France to pass beyond the limit of the neutral zone. It will be understood why it would be useful to throw two bridges over the Seine—one at Asnières, the other in the neighbourhood of St. Ouen. On the Charenton side the entrance would be still easier, and on both sides it would have the advantage of placing two bodies of troops in the very centre of the insurrection. Vincennes, which is unarmed, is powerless to prevent the French army from passing, and it would be obliged besides to remain silent in front of the fort of Charenton, where the Germans have reinforced their garrison, as well as in the other forts on the left bank. It is, no doubt, with a view to this double attack that a considerable body of French troops have been massed on the peninsula of Gennevilliers on one side, in Choisy-le-Roi and the environs on the other.

A third attack would be made in front at the Maillot Gate. It is, therefore, important for the troops of the Assembly to hold the bridge of Neuilly. No doubt a bridge of boats will be thrown also to the island of La Grande Jatte, in order that a column may enter at the same time by the Avenue des Ternes, or at any rate make a breach in the bastion 51, at the Bineau Gate, as I already hinted in a preceding letter. This attack on the Maillot Gate, being more difficult than the other two, would be made first, and the *ensemble* of the plan would only be put in execution when this attack in front was sufficiently advanced to make success no longer doubtful. But there is a fourth point of attack more unexpected than the preceding ones, and which in all likelihood would be the most rapidly effected. The Government of Versailles has sent a certain number of gun-boats and floating batteries up the Seine. Their mission probably is to ascend the river by the Point du Jour as far as the Hôtel de Ville, sweeping away the Federals as they advance. Arrived at their destination, they would easily silence the batteries which surround the Palace of the Commune, as they could reach them with their fire without being touched themselves; then, landing some companies, the Palace would soon be taken, while the three great attacking columns, converging towards the same point, would place the insurgents between two fires, and drive them back before them. It will be understood that in order to execute in all its details of so extended and so complex a plan lengthy preparations would be necessary. The flotilla had to be sent for and to pass over the dam at Suresnes; Asnières had to be taken, considerable forces had to be accumulated on the peninsula of Gennevilliers, and within reach of Charenton. All this seems to be accomplished now, and it is possible that the Commune has only a few days longer to live.

Such would seem to be the plan of Versailles. It may be true; it may have been so, and have ceased to be so; in any case it is probable, and would, in fact, be irresistible. If it is executed, what I have said will help you to understand the execution.

MR. LOWE'S BUDGET.

IN the House of Commons on April 20,

The Chancellor of the Exchequer explained his Budget to a crowded assembly. He began by congratulating the country on the sound and wonderfully elastic condition of the revenue, which had enabled it to emerge from the recent stupendous events with an increase of actual overestimated revenue for the year of £2,311,000, instead of a deficiency, as might naturally have been expected. Addressing himself, first, to the usual financial retrospect, he pointed out that though since 1868 the revenue receipts had only been diminished by £2,600,000, taxes to the amount of £8,600,000 had been taken off during that period, and he went on to institute a detailed comparison between his estimate of the revenue in the last Budget and its actual yield. In the Customs and Excise there is hardly an item which does not show an increase. The revenue from tea has increased by £592,000, wine by £108,000, and the revenue from malt and spirits has never been so large, showing an increase of £431,000 and £481,000 respectively. The only items of the revenue which have fallen below the estimate are Taxes, Post Office, and Telegraphic Service. A similar comparison of actual and estimated expenditure showed a total excess of £62,000, which occurs chiefly in the Army and Navy Votes and the Telegraphic Services. The general result was that the actual revenue of last year amounted to £69,945,000, while the expenditure was £69,548,000 (including £1,350,000 of the vote of credit for the European war), leaving a surplus of £397,000. Mr. Lowe concluded his retrospect by a statement of the condition of the Exchequer balances, and an explanation of a scheme for converting the Chancery funds into terminable annuities, by which he expected to obtain a formidable instrument for the reduction of Debt. He showed, too, by a statement of the position of the Debt in various years that since 1868 we have reduced the debt by £10,468,728. Turning to the future, which he said offered by no means so agreeable a prospect as the past, he thus stated the expenditure for the coming year;—

Interest of Debt	£26,910,000
Other Consolidated Fund Charges	1,820,000
Army (including abolition of purchase) ...	16,452,000
Navy	9,759,000
Civil Service...	10,726,000
Revenue Departments	5,076,000
Packet Service	1,148,000
Telegraphs	420,000
Total Expenditure	£72,303,000

This shows an increase on last year of £3,487,000, on the Army (this statement was received with a long-drawn moan by the gentlemen below the gangway), £386,000 on the Navy, and £420,000 on the Civil Service Estimates, the total net increase of expenditure for the year being £2,432,000. With regard to the Civil Service Estimates, Mr. Lowe pointed out various causes which had contributed to swell them, such as the Education Vote, the expenses of the Census, &c. Passing to the revenue for the coming year, allowing for all causes likely to affect it, he did not think it safe to estimate it at more than £69,595,000, which is a falling off from last year of £350,000, and compared with the expenditure, left the Chancellor of the Exchequer with a deficiency of £2,713,000 to meet. This unpleasant task was the result of having to undertake a war expenditure at a time when we did not fear a breach of the peace. But though he did not feel himself called on now to discuss the policy which had led to this, Mr. Lowe remarked that, looked at purely from the financial point of view, the security given to our credit and property by placing the country in a condition which all the world would recognize as impregnable was worth any sacrifice. Before stating his proposals, he examined in detail the various suggestions which had been offered to him, condemning emphatically the notion of borrowing, and indicating in passing an alternative which he seemed to regard favourably, though he did not suggest it seriously for adoption. This was the repeal of all exemptions, and he showed that he could get £2,100,000 simply by making liable to taxation agricultural horses (£900,000) and carts (£1,000,000)—a suggestion which was received with expressions of discontent from the Opposition benches—Irish Establishment licences (£80,000), charitable funds (£50,000), and dividends payable to foreigners (£70,000). The first proposal which he made for meeting the deficiency was a rectification of the Probate, Legacy, and Succession Duties. The technical distinctions between the probate duties payable on foreign property and by Englishmen domiciled abroad are abolished, and all personal property is placed on a scale roughly stated at 2 per cent., by which £100,000 revenue will be gained; and the scales of legacy and succession duties are to be revised by making lineal descendants pay 2 per cent., and brothers 3½ per cent. By this means he expected to obtain £630,000 from personalty and £290,000 from realty, though only £300,000 will come into this year's accounts. Next he announced that he had borrowed a fiscal novelty from the United States—viz., a tax on matches, on the advantages of which he dilated in a humorous vein. There is to be a duty of a halfpenny on each box of one hundred wooden matches and a penny on aristocratic wax lights and fusees. Of the first he stated that there are 560,000,000 boxes manufactured yearly, and of the latter 45,000,000, and he calculated the tax would produce £550,000. This left Mr. Lowe with £1,950,000 to provide, in order to be left with a fair margin, and that he stated at once he meant to raise by the income-tax. But as a penny in the pound now produced a million and a half, an increase of a penny would be too little, and twopence would give him more than he wanted. He proposed, therefore, to hit the medium by changing the mode of assessing the tax, converting the present poundage into a percentage. The tax for the coming year, instead of being 4d. in the pound, £1 13s. 4d. on the £100, as now, would be £2 4s. on the £100, or 2 1-5 per cent., and this, he calculated, would give him £1,950,000. Adding this to the £300,000 probate duties and £550,000 match-tax gives a total of £2,800,000 additional taxes for the year. The revenue for the year after these additions will stand thus:—

Customs	£20,100,000
Excise	22,420,000
Stamps	9,600,000
Taxes	2,330,000
Income Tax...	8,150,000
Post Office	4,670,000
Telegraphs	750,000
Crown lands...	375,000
Miscellaneous	4,100,000
Total revenue	£72,395,000

And subtracting from this the estimated expenditure, £72,308,000, a surplus for the year is left of £87,000.

In the discursive discussion which followed Mr. White blamed the Chancellor of the Exchequer for taking so gloomy a view of the next year's finances, Mr. J. B. Smith regretted that the sugar duties had not been dealt with, Mr. Magniac approved the determination not to resort to loans, and Sir F. Heygate was of opinion that it would have been wiser to lay on a twopenny additional income-tax at once. Mr. Crawford had seldom looked on a Budget before with so little favour. He deprecated the change in the mode of levying the income-tax, and thought the Chancellor had taken too gloomy a view of the coming year; while Mr. W. Fowler characterized it as a panic Budget, and disapproved every proposal in it. Mr. Fawcett denounced the perilous and wicked extravagance of the Estimates, and was very severe on the Liberal Government, which had come into power on a cry of economy. Colonel Gilpin doubted whether sixteen millions would suffice for the Army Estimates if justice was to be done to the officers in the abolition of purchase; and Mr. Collins sarcastically treated the increase of taxation as part of the price to be paid for a Liberal Government and a Democratic Parliament.

Dr. Playfair spoke warmly in favour of the tax on matches, and Mr. Beach, Mr. Anderson, and Mr. Alderman Lusk took the same view; but it was condemned with equal earnestness by Mr. M'Laren, Alderman Lawrence, and Mr. Neville Grenville. Mr. Dixon characterized it as a reversal of our commercial policy, and declared that he would divide the House against it. Mr. D. Nicall, Mr. Barnett, Mr. Candlish, Mr. Bowring, Mr. Macfie, and Mr. Hermon made some observations; and the Chancellor of the Exchequer having replied, the resolution imposing the tax on matches was put from the Chair. Mr. Dixon carried out his threat of dividing, but was beaten by 201 to 44.

Monday next (April 24) was fixed for the further progress of the Budget, the Army Bill being postponed for the purpose.

THE PROPOSED DUTY ON MATCHES.

[FROM MR. LOWE'S BUDGET SPEECH.]

THE next tax which I have to propose is one which I commend to the favour of the Committee on account of its Transatlantic origin. (A laugh.) We are just, I hope, going to make up our quarrel with America, and here I present this tax to America as an instance of my admiration of her finance, and of my good will towards her. The tax is one which was invented by that acute nation just at the end of the war, and I have no doubt the Committee will anticipate me when I mention that it is a tax from matches. (Laughter.) I don't mean matrimonial engagements. (Renewed laughter.) The matches which I mean have sprung up within the remembrance of many of us, and are among the most splendid boons—though it sounds an humble thing in itself—which science has given to man to enable him to dispence with flint and steel. (Hear, hear.) We get them almost for nothing, and yet they are among the greatest advantages we enjoy—one which nobody can fully appreciate who has not been in backwoods and remote regions. The cost of matches is almost nominal, and they are consequently used in the most reckless and dangerous manner. (Cheers and laughter.) Any gentleman in this House who happens to be a director or shareholder in a fire insurance company knows that nothing could be more beneficial to those companies than slightly to restrict the traffic in matches, just to put a little check upon the abuse of them. There are a number of gentlemen who amuse themselves with going about and throwing matches down into the areas, and very often while wine and beer are unpacked something takes fire and very serious consequences follow. Then they are thrown on floors, and we tread on them. I think just a little regulation in the trade, without seriously impeding it, would in itself be a great advantage. The American tax upon matches is one cent. for every bundle of 100, and by it they have realized £400,000. [An Hon. Member—"Dollars?"] Not dollars, but pounds, by a duty of one cent. on each 100 matches. Well, we have gone very carefully into the calculation of what is likely to be realized by this tax here, and I shall astonish the Committee when I tell them what I expect to get. At the same time I cannot honestly put it at less because the figures are absolutely overpowering, and it would be a mistake if I were to do so. What we propose is to put a halfpenny stamp upon every box of matches containing not more than 100 (hear, hear); it may contain as few as you like. (A laugh.) We also propose to put a penny stamp on a box containing 100 wax lights, as we consider them more aristocratic. (Laughter.) And as the duty on tobacco has arisen £5,000 this year, we propose to put a penny stamp also on every box of 100 fusees, which are very instrumental in the consumption of tobacco. We calculate on receiving in the present year from this source of revenue £550,000. (Hear, hear.) The figures are absolutely incredible. The matches are manufactured of common wood, 560,000,000 boxes in this country in a year, and of wax lights and fusees 45,000,000. We, therefore, have come to the conclusion that we cannot honestly put the result to be obtained at less than I have stated. But then we must ask for the co-operation of the House in the matter, because the American Government suffered very grievously by the delay of their Bill for taxing matches. A number of persons set to work and manufactured to such a tune that for the first year or two the duty was very little. I hope, therefore, if the Committee should think fit to adopt my proposal we shall receive the greatest assistance in passing the Bill through the House, so that there may be as little delay as possible. (Hear, hear.) There is only one thing further that I have to say on this subject. We have thought it necessary to devise a motto for this novel species of taxation. On the match boxes which are sold at present we usually see a very odd and inappropriate device, one which suggests a rather watery idea—namely, Noah's Ark. (Much laughter.) But I propose to put this motto on our new match boxes—*ex luce lucellum*, (Cheers and laughter.) We shall, of course, require foreign matches brought into this country to pay a similar duty. There is one great protection connected with this tax. I made the best inquiries possible respecting it in America—though not all that I could wish, for to say the truth it is a combustible affair (laughter); but in America I find that the tax is particularly easy to collect, because everybody is in a sort of way a detective in the matter; the penalty being considerable and the profit on each quantity sold extremely small, it is not worth while to run the risk of cheating the revenue.

THE ARMY.

(*London Gazette*, April 21.)

WAR OFFICE, PALL MALL, 21st April, 1871.

7th Regiment of Dragoon Guards, Major Arthur Gonne Bell Martin to be Lieutenant-Colonel, by purchase, vice Robert Clarke, who retires, dated 22nd April, 1871.

Captain James John Loudon M'Adam to be Major, by purchase, vice Martin, dated 22nd April, 1871

Lieutenant William John Luxmoore to be Captain, by purchase, vice M'Adam, dated 22nd April, 1871.

Cornet Charles Edward Beckett to be Lieutenant, by purchase, vice Luxmoore, dated 22nd April, 1871.

9th Lancers, Staff Assistant-Surgeon John Vicary Thatcher Malcolm, M.D., to be Assistant-Surgeon, vice Maximilian Grant, M.D., promoted on the Staff, dated 22nd April, 1871.

18th Hussars, Sergeant-Major Jacob Hodgins, from the Riding Establishment, to be Riding Master, vice George Rayment, who retires upon half-pay, dated 22nd April, 1871.

Royal Artillery, Second Captain Noel Hamlyn Harris to be Captain, vice Brevet-Major Dyer, removed to the Supernumerary List, dated 1st April, 1871.

Second Captain Morton Parker Eden from the Supernumerary List, to be Second Captain, vice Harris, dated 1st April, 1871.

Second Captain Charles Orde Browne, from the Supernumerary List, to be Second Captain, vice W. R. Barlow, removed to the Supernumerary List, dated 1st April, 1871.

Staff Surgeon Tertius Ball, M.D., to be Surgeon, vice Surgeon-Major Thomas Park, placed upon half-pay, dated 22nd April, 1871.

Royal Engineers, Captain and Brevet Lieutenant-Colonel Howard Craufurd Elphinstone, V.C., C.B., C.M.G., on the Seconded List, to be Supernumerary, dated 3rd April, 1871.

Captain William Crossman, from the Supernumerary List to be Captain, vice William Adolphus Frankland, placed upon temporary half-pay, dated 22nd April, 1871.

Lieutenant Richard Nicolls Buckle, on the Seconded List, to be Supernumerary, dated 1st December, 1870.

Lieutenant Alfred George Foot, on temporary half-pay, has been permitted to resign his Commission, dated 22nd April, 1871.

The temporary Commissions as Lieutenant of the under-mentioned officers to be made permanent from the 13th January, 1869:—

George Barker.
Charles Haddeld Gordon.
Sidney Smith.
Henry Pilkington.
Frederick Wilmer Watkins.
Frederick Thomas Nelson Spratt.
John Wilbraham Lindsey D'Anyers Willis.

Grenadier Guards, Lieutenant and Captain Henry Martin Cornwall Legh to be Captain and Lieutenant-Colonel, by purchase, vice the Honourable John Constantine Stanley, who retires, dated 22nd April, 1871.

Ensign and Lieutenant William Hood Walrond to be Lieutenant and Captain, by purchase, vice Legh, dated 22nd April, 1871.

2nd Foot, Ensign John Ferguson to be Lieutenant, without purchase, vice William P. O. Boulderson, a probationer from the Indian Staff Corps, dated 21st December, 1870.

4th Foot, Lieutenant Charles Boyd, from 54th Foot, to be Lieutenant, vice A. W. Dury, who exchanges. Dated 22nd April, 1871.

6th Foot, Staff Assistant-Surgeon Henry Skey Muir, M.D., to be Assistant-Surgeon, vice Benjamin Cowan Kerr, M.D., promoted. Dated 22nd April, 1871.

8th Foot, Ensign Herbert Henry Russell to be Lieutenant, by purchase, vice Lewis L. A. Wise, who retires. Dated 22nd April, 1871.

Ensign Edmund O'Donnell O'Kelly has been permitted to retire from the Service by the sale of his Commission. Dated 22nd April, 1871

13th Foot, Lieutenant William Charles Frederick Madden to be Captain, by purchase, vice Frederick Trotter, who retires. Dated 22nd April, 1871.

Ensign Augustus William Bridson to be Lieutenant, by purchase, vice Madden Dated 22nd April, 1871.

18th Foot, Lieutenant-Colonel Sylvester W. F. M. Wilson, from half-pay, late 2nd West India Regiment, to be Lieutenant-Colonel, vice George Augustus Elliot, who retires upon temporary half-pay. Dated 22nd April, 1871.

Captain Charles Edmund Phipps, from 29th Foot, to be Captain, vice E. A. Marsland, who exchanges. Dated 22nd April, 1871.

20th Foot, Ensign George Mitchell Rowe to be Lieutenant, by purchase, vice William Alfred Headech, who retires. Dated 22nd April, 1871.

21st Foot, Ensign William Gordon to be Lieutenant, by purchase, vice Whitten, promoted. Dated 22nd April 1871.

22nd Foot, Lieutenant Henry Hall to be Instructor of Musketry, vice Lieutenant R. D. Backhouse, who has resigned that appointment. Dated 1st April, 1871

26th Foot, Ensign Philip Henry Drayton has been permitted to retire from the Service by the sale of his Commission. Dated 22nd April, 1871.

27th Foot, Lieutenant William Richard Tredennick Captain, by purchase, vice Henry Scott Simeon, who retires. Dated 22nd April, 1871.

Ensign Hugh Wodehouse to be Lieutenant, by purchase, vice Tredennick. Dated 22nd April, 1871.

29th Foot, Captain Edward Ashhurst Marsland, from the 18th Foot, to be Captain, vice C. E. Phipps, who exchanges. Dated 22nd April, 1871.

44th Foot, Lieutenant Piers Edgcumbe, from half-pay late 3rd West India Regiment, to be Lieutenant, vice Kinnear Browne, who retires upon temporary half-pay. Dated 22nd April, 1871.

51st Foot, Lieutenant Arthur Singleton Wynne to be Captain, by purchase, vice Arthur Ruck Keene, who retires. Dated 22nd April, 1871.

Ensign James Bower Dunn to be Lieutenant, by purchase, vice Wynne. Dated 22nd April, 1871.

Ensign Edward Vansittart Mackay has been permitted to retire from the Service by the sale of his Commission. Dated 22nd April, 1871.

54th Foot, Lieutenant Alexander William Dury, from 4th Foot, to be Lieutenant, vice C. Boyd, who exchanges Dated 22nd April, 1871.

68th Foot, Lieutenant William Gordon, from 21st Foot, to be Lieutenant, vice Covey, promoted to a half-pay Company, without purchase. Dated 22nd April, 1871.

81st Foot, Lieutenant Jahteel Brenton Carey, from half-pay, late 3rd West India Regiment, to be Lieutenant, vice Richard Hockin Hitchins, who retires on temporary half-pay. Dated 22nd April, 1871.

84th Foot, Ensign Henry Jenner Johnston has been permitted to resign his Commission. Dated 22nd April, 1871.

96th Foot, Lieutenant Herbert Charles Marryat to be Adjutant, vice Lieutenant W. Newbigging, promoted. Dated 15th February, 1871.

1st West India Regiment, Sergeant-Major Thomas Nicholson to be Quarter-master, vice Patrick Moloney, who retires on half-pay. Dated 22nd April, 1871.

Royal Malta Fencible Artillery, Captain Guiseppe Cavarra (with local and temporary rank) has been permitted to retire upon full-pay. Dated 1st, February 1871.

Medical Department, Assistant-Surgeon Benjamin Cowan Kerr, M.D., from the 6th Foot, to be Staff-Surgeon, vice Tertius Ball, M.D., appointed to Royal Artillery. Dated 22nd April, 1871.

Assistant-Surgeon Maximilian Grant, M.D., from the 9th Lancers, to be Staff-Surgeon, vice Staff Surgeon-Major Francis Cogan deceased. Dated 22nd April, 1871.

Staff Assistant-Surgeon Vivian Wearne, from half-pay, to be Staff Assistant Surgeon, vice Frederick Henry Waylen, deceased Dated 1st April, 1871.

Staff, Honorary Major Robert William Duff, from half-pay, as Paymaster late of a Depot Battalion, to be Paymaster for Army Services. Dated 17th March, 1871.

BREVET.

The Commission of Major-General Henry Rigby, Royal (late Bengal) Engineers, to be antedated to 6th March, 1868, such antedate not to carry back pay prior to the 2nd January, 1871.

To have the honorary rank of Major.

Captain William Jolliffe, Paymaster, Royal Marine Light Infantry. Dated 29th December, 1870.

Captain Guiseppe Cavarra (with local and temporary rank) retired upon full-pay, late the Royal Malta Fencible Artillery. Dated 1st February, 1871.

Paymaster and Honorary Captain Obé Willans, 1st Dragoons. Dated 5th April, 1871.

To have the honorary rank of Captain.

Quartermaster Patrick Moloney, retired upon half-pay, late 1st West India Regiment. Dated 22nd April, 1871.

Riding-Master George Rayment, half-pay late 18th Hussars. Dated 22nd April, 1871.

The following promotions to take place in succession to Major-General Frederick Holt Robe, C.B., Colonel of the 95th Foot, who died on the 4th April, 1871, and Major General Daniel Rainier, who died on the 10th April, 1871:—

To be Major-Generals,

dated 6th March, 1868, such antedate not to carry back pay prior to the dates specified.

Lieutenant-Colonel and Brevet-Colonel Richard C. H. Taylor, C.B., from half-pay, and Assistant Adjutant-General, London District. Dated 5th April, 1871.

Brevet-Colonel the Honourable Arthur E. Hardinge, C.B., from Lieutenant-Colonel half-pay, late Coldstream Guards. Dated 11th April, 1871

To be Lieutenant-Colonels.

Major John Roe, 11th Foot. Dated 5th April, 1871.

Captain and Brevet-Major William Goldfrey Rayson Masters, half-pay, Royal Marine Light Infantry. Dated 11th April, 1871.

To be Majors.

Captain Michael Spratt, Royal Marine Light Infantry. Dated 5th April, 1871.

Captain Julius Gunce, Royal Marine Light Infantry. Dated 11th April, 1871.

MEMORANDUM.

Lieutenant-Colonel and Brevet-Colonel E. J. Rickards, on the half-pay List of the Bengal Staff-Corps, has been permitted to retire from the Service on a pension. Dated 22nd April, 1871.

THE NAVY.

(*London Gazette*, April 21.)

ADMIRALTY, 19TH APRIL, 1871.

In accordance with the provisions of Her Majesty's Order in Council of the 22nd February, 1870—

Lieutenant Thomas W. Chapman has been placed on the Retired List, and allowed to assume the rank of Retired Commander from the 23rd March last.

Navigating Lieutenant Henry Y. Slader has been placed on the Retired List of his rank from this date.

THE SUEZ CANAL.—A correspondent of the *Eastern Budget* at Port Said, writing on March 30, says—"The works on the Suez Canal will, I hear, be completed without fail by the end of April, and the Canal will then everywhere have a depth of eight metres. M. de Lesseps, who has been in Egypt for the last week or so, arrived here the other day with the Duke of Sutherland and Mr Pender. These gentlemen have, it is said, offered to advance fifty millions of francs to the company if it will reduce the tolls on the Canal, and, Mr. Pender has gone to Constantinople to take the preliminary steps for carrying out this arrangement. M. de Lesseps will shortly go to England with the same object, so as to be able to lay the result of the negotiations before the shareholders of the company at their next meeting, which is to take place on April 29."

PICKINGS FROM PUNCH

OF APRIL 22.

CRUELTY.—A gentleman was observed the other day beating a retreat. On being caught, he said, by way of an excuse for his conduct, that it had struck him suddenly. The matter is still under investigation.

CALLING OVER THE ROLL OF FAME.

Sergeant—"Tugal M'Tavish!" Tugal (hurrying up, too late for parade). "Here!"

Sergeant (indignant).—"Here! Where? You'll always cry 'here!' when you're absent."

A FLATTERING REQUEST!

Lady of the House—"O, Signor Bernolski, I am so glad you've come!—we're all so dreadfully dull! Now do sit down and play us that lovely sonata of yours. They'll never begin to talk till they hear the piano going!"

FRIENDLY CONSOLATION.

Artist—"This work, sir, the academy has been pleased to reject."

Friend—"Well, well, you must make allowances for them. It is certainly not much worse than the one they hung in Trafalgar-square. But recollect that pictures can be *seen* in their new shop."

A GRIND FOR EXAMINATION.

Tutor—In your account of the fathers of the church, sir, you don't mention Polycarp.
Pupil—No, sir.
Tutor—No, sir! Why not sir?
Pupil—Not father of the church, sir, Pollycarp. Mother of the church, sir.

MORE FROM MRS. MALAPROP.—Our esteemed friend has been spending a few days in the country, which she says is looking dutiful. Spring flowers are springing up in most luxurious confusion. Bandylions are abundant in the meadows at the back, and her front garden is full of scarlet agapemones.

EPICUREAN ECONOMY.

For your food and drink give payment
More than for your house and raiment,
If your means are narrow, boys.
Short of money, I, to spare it
For my mutton and my claret,
Would ascend into a garret;
Wear a blouse, and corduroys.

"ALL ATAUNTO."

Tall Swell (who's very particular about his rigging—"Hullo! Dash it! Tut, tut—t—t—t!!"

Ungenteel friend—"What's the matter? Come out without your pocket hand'chief?"

Swell—"No, confound it! forgot to leave it at home. Brought it out in my tail-pocket! Just see if my coat sticks out!"

A TEMPTATION.—A book, by a delightful American writer, is announced, with the title of "My study windows." Has the author well considered what he is doing? Has he reflected on the consequences of such a provocative title, on the number of imitations it is sure to engender, such as "My parlour fireplace," "My drawing-room ceiling," "My kitchen chimney," "My front door knocker," "My nursery cupboard," "My library wainscot," &c.?

LITERATURE.

The Brighton Review. 1871. Grant & Co.

Public opinion on the last *Review* acknowledges the goodness of the material, but holds that the new Editors lack the faculty of arrangement. There is little to be learned from columns of figures drawn up without a definite purpose. Moreover, the imagination is too much appealed to throughout. We do not know that there should be congratulation on the singular absence of horsiness, as there are times for all things. Still, the number may be called satisfactory, though needing many corrections.

THE GREAT REVELATION!

The *Morning Post* has made the following statement:—"Twenty years ago, upon the 1st of May, 1851, on the occasion of the opening of the International Exhibition in Hyde Park, the Duke of Wellington presented to his little godson, His Royal Highness Prince Arthur, then only twelve months old, a small sealed casket, with instructions that the birthday gift should not be opened till the Prince attained his majority. The 1st of May, 1871, is rapidly approaching, when the casket should be opened. It will be interesting to learn its contents."

It will. But now that the 1st of May is so near, there is no reason why Mr. Punch should longer keep the secret which was entrusted to him in 1851, and which he has resolutely preserved ever since. He therefore informs Prince Arthur and the Universe that the contents of the casket are these. A ring, set with a single diamond, on which are carved the numerals, 85. With this is a small tablet of gold, on which is inscribed, Be that Thine Oracle. H.R.H. will instantly understand the meaning, and we only add that the oracle, as also an "Oracle of the bottle," will be at his service whenever he applies where he is thus mystically told to seek counsel on all the problems of life. PUNCH.

PLAY-HOUSE CHARGES.

The correspondence about the extra charges, or as honest persons call them, the extortions at theatres, is renewed, and there is a miserable exposure of official greed. But we are happy to know that the question is about to be set at rest. A tariff of charges has been agreed upon, and it will shortly be promulgated, that is, hung up in the entrances and lobbies, and visitors will at all events know what an evening at the play will cost them. Mr. Punch has been favoured with an early copy of the tariff, and he subjoins it:—

	£	s.	d.
Booking places	0	2	6
Play-bill at box-office	0	1	0
Envelope for box-ticket	0	0	6
Badged Porter who opens Carriage-door at night ...	0	0	6
His fee, if Visitor walks	0	0	3
Deposit on leaving Great-coat	0	0	6
Ditto on leaving Umbrella	0	0	3
Deposit by Lady, whatever she leaves	0	0	6
If she have nothing to leave	0	0	3
Box-keeper, for each Visitor	0	1	0
Play-bill from him (each Visitor to take one) each	0	0	6
Book of the Words	0	2	0
Fee if Visitor's own Book brought	0	0	6
Footstools, each	0	0	6
Refreshments as per tariff. But for each visit of woman to say "any refreshments?"	0	0	6
Fee for information as to when the performances will be over	0	0	3
Fee on resuming Great-coat, Cloak, &c. (deposit to be retained by official) each article	0	0	3
Fee for walking about Lobby between Acts ...	0	0	6
Deposit on borrowing Opera-glass	1	0	0
Hire of same	0	5	0
Fee on returning same	0	0	6
For peeping through glass in Box-door	0	0	3
For reading Play-bills on Lobby wall	0	0	2
A glass of Water, in box	0	1	0
Fee to Attendant bringing it	0	0	6
For Visitor's returning to see whether any article has been left in box	0	1	0
Fee on any article so regained	0	2	6
Box of Cigar-lights	0	1	0
Badged Porter who calls Carriage	0	1	0
His fee if he doesn't call it	0	0	6
His fee for opening Carriage-door	0	0	6
His fee for shutting Carriage-door	0	0	3
His fee if Visitor's Servant does both	0	0	6
Fee for waiting till Carriage arrives (each Visitor) ...	0	0	3
For waiting, if no carriage, and because it rains (each Visitor)	0	0	6

There may be a few trifling additions to this list, but it is correct in the main, and as soon as it has received the signatures of such managers as approve the system, it will be hung up, as above said.

N. B. It is wished to meet a generous public in a liberal spirit, and therefore the fee for reading the above tariff, when stuck up, will be optional.

NOTICES.

SACCHARO-CHIRETTINE.
The most efficient BITTER TONIC known.
Received emphatic approval at
BRITISH PHARMACEUTICAL CONFERENCE,
LIVERPOOL, SEPTEMBER 1870.
D. S. KEMP & Co.,
CHEMISTS TO HIS EXCELLENCY THE GOVERNOR,
BOMBAY AND POONA.

TRUE GOA POWDER.
See that it bears the signature of
D. S. KEMP & Co.,
BOMBAY AND POONA.

AROMATIC DISTILLATE,
Surpasses all crude spices for making
CLARET CUP.
D. S. KEMP & Co.,
BOMBAY AND POONA

EQUATORIAL HAIR DOUCHE,
Is a hair lubricant and preservative prepared on
CORRECT PRINCIPLES.
D. S. KEMP & Co.,
BOMBAY AND POONA.

PESTONJEE EDULJEE SHROFF.
LIVERY STABLES,
Calbadevee Road, next door Jamsetjee, Noorbhai and Co., and the Branch Post Office.
P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Carriages, Buggies, and Broughams, with either one horse or a pair. Charges moderate.

McCABE'S WATCHES.
CAUTION TO PURCHASERS.
It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which preclude the best workmanship and warranty.
PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.
Price Lists of Gold and Silver Watches forwarded on application post free.
32, Cornhill, London. JAMES McCABE.

PATENT WROUGHT NAILS.
J. J. CORDES & Co.,
The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as
"EWBANK'S NAILS,"
desire to make it known that they have adopted a "Star" or "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also placed a card bearing their name and address.
Any Nails, therefore, which are not distinguished as above, must not be confounded with
"EWBANK'S NAILS,"
the quality of which is so well appreciated as being far superior to that of any other make.
Dos WORKS:—NEWPORT, MONMOUTHSHIRE, ENGLAND.

J. AND E. ATKINSON.
WHOLESALE AND EXPORT PERFUMERS, AND FANCY SOAP MANUFACTURERS,
24, OLD BOND STREET, LONDON.
ESTABLISHED 1799.
Prize Medals—London, 1862; Paris, 1867.
ATKINSONS' CELEBRATED WHITE ROSE AND OTHER PERFUMES.
ATKINSONS' CELEBRATED EAU-DE-COLOGNE.
ATKINSONS' CELEBRATED BROWN WINDSOR SOAP, &c.
N.B.—All Perfumes manufactured "in Bond," and shipped duty free at great reduction.
PRICE LIST ON APPLICATION.
CAUTION.—Many spurious imitations are now sold of Messrs. J. & E. Atkinsons' Goods; orders should therefore be sent direct or through commission houses of repute. Their goods may be had of all respectable dealers throughout India and China.

BANKS.

ORIENTAL BANK CORPORATION.—
Incorporated by Royal Charter.

The Current Rates of EXCHANGE are:—	Per Rupee.
On London at 6 months' sight ...	1s. 10 7/8d. do.
" 3 do. ...	1s. 10 5/8d. do.
" 1 do. ...	1s. 10 7/16d. do.
" demand ...	1s. 10 2/8d. do.
On Scotland and Ireland demand ...	1s. 10 3/8d. do.
On Paris demand ...	
On Circular Notes payable in Egypt, Syria, the Continent of Europe, America, &c. ...	1s. 10 1/4d. do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.
All Treasury Drafts, Hoondees and other orders for realization, to be endorsed "Pay the Oriental Bank Corporation, or order."
Any information as to rules of business may be had on application at the Office, or by letter to the Agent.
Bombay, 5th May 1871.

COMPTOIR D'ESCOMPTE DE PARIS.—
(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1864.)
Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by Amended Act of 1867.
Subscribed and Paid-up Capital ... £3,200,000
Reserve Fund ... 800,000
HEAD OFFICE—PARIS.
AGENCIES.
Bourbon (Reunion), London, Alexandria, Calcutta, Hongkong, Saigon, Shanghai, and Yokohama.
LONDON BANKERS.
The Union Bank of London; Messrs. C. J. Hambro and Sons.
AGENTS IN SCOTLAND.—National Bank of Scotland.
AGENTS IN IRELAND.—{ The Munster Bank, Limited. The Belfast Banking Company.
TERMS OF BUSINESS.
The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.
Interest is allowed at the rate of 2 per cent. per annum on current deposits on the minimum monthly balances.
Investments and sales of all descriptions of British and Foreign Securities, &c., effected.
The Bank takes charge of Securities for customers, and receive Dividends on Indian and Foreign Funds, Railway and other Shares.
Every other description of Banking business transacted.
All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order." E. J. HARDCASTLE, Manager.
14, Rampart Row, Bombay, 25th August 1869.

AGRA BANK (Limited).—
Capital—£1,000,000 (One Million Sterling).
In 100,000 Shares of £10 each.
HEAD OFFICE—Nicholas Lane, Lombard Street, London, E.C.
LONDON BANKERS.
The Bank of England
Messrs. GLYN & Co.
AND
The National Bank of Scotland.
Edinburgh Branch—17 St. Andrew Square.
BRANCHES IN INDIA AND CHINA.

Calcutta Madras.	Agra. Bombay.	Kurrachee. Lahore.	Shanghai. Hongkong.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 1/10 7/8 per Rupee.

4	do.	1/10 3/4	"
3	do.	1/10 5/8	"
2	do.	1/10 1/2	"
1	do.	1/10 7/16	"
On demand		1/10 3/8	"
On Scotland		1/10 3/8	"
Circular Notes payable throughout Europe ...		1/10 1/4	"

No drafts at six months' sight are granted for sums under £50, and sums under £20 are only drawn for on demand.
INTEREST CHARGED.
On Loans on Government Paper and Railway Shares.
3 Months ... 5 per cent. per annum.
" " 1 to 2 " ... 4 per cent. per annum.
" on other approved securities
3 Months ... 6 per cent. per annum.
INTERESTS.
On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.
On Fixed Deposits subject to 3 months' Notice of withdrawal 3 per cent. per annl
Do. 6 do. 4
Do. 12 do. 5
The Bank takes charge of Government Paper and other Securities for constituents without charge.
All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.
Hours of business, 10 to 3; Saturday, 10 to 1.
EDWARD MORRISS, Manager.
Bombay, 6th May, 1871.

INSURANCES.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by
REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.
Bombay, 16th August 1866.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LAND-TRANSPORT IN DRESDEN.
The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies. A. C. GUMPERT & Co.
Bombay, March, 1870.

IMPERIAL FIRE ASSURANCE COMPANY.—LONDON.
Policies of Insurance against Fire upon Houses and other Buildings, Household Furniture, Goods, Wares, and Merchandise, continue to be issued on behalf of the above Company by the undersigned.
Risks on Elphinstone Circle at reduced rates.
THE LONDON, ASIATIC & AMERICAN Co. (Ld.),
1st January 1866. Agent.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.
Established 1821.—Capital £2,000,000.
POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate terms by
SIR CHARLES FORBES & Co. Agents.
Bombay, 1st September 1870.

CHURCH of ENGLAND ASSURANCE INSTITUTION.
Established 1840.
Empowered by special Act of Parliament, 4 and 5 Vic., cap XCII.
Capital One Million Sterling.
Life Assurances of every description granted.
Retiring Provision combined with Life Assurance.
Free Policies issued which can never altogether lapse through non-payment of Premium.
No extra charge for sea passage.
Reduction to European rates without medical examination.
Premium may be paid annually, half yearly, quarterly, or monthly, as desired.
Parsee and Armenian lives insured.
For detailed Prospectus, &c., apply to
Bombay, 9th July, 1870. REMINGTON & Co., Agency.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.
Established 1809.
Incorporated by Royal Charter and Special Acts of Parliament.
CHIEF OFFICES:
64, Princes Street, Edinburgh;
61, Threadneedle Street, London, E.C.
CHAIRMAN OF THE GENERAL COURT;
Right Hon. Lord Lawrence, of the Punjab, G.C.B. & K.C.S.I.
DIRECTORS IN EDINBURGH:
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David Davidson, Esq., Treasurer, Bank of Scotland.
J. F. Walker Drummond, Esq.
Charles Gairdner, Esq., Manager of the Union Bank of Scotland,
John Craigie Halkett, Esq., jr, of Cramond.
Alexander Howe, Esq., W.S.
Evan Allan Hunter, Esq., W.S.
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R. B. Maconochie, Esq., of Gattonside.
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Frederick Pitman, Esq., W.S.
James Campbell Tait, Esq., W.S.
David Baird Wauchope, Esq., Merchant, Leith.
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Charles Morrison, Esq.—Deputy-Chairman.
Richard Baring, Esq., Merchant.
Richard Brandt, Esq., Merchant.
Philip Charles Cavan, Esq.
Edward Cohen, Esq., Merchant.
John Fleming, Esq., Merchant.
Pascoe du Pre Grenfell, Esq., Merchant.
Adolphus Klockmann, Esq.
Right Hon. Lord Lawrence.
Junius Spencer Morgan, Esq., Merchant.
George Garden Nicol, Esq., Banker.
Baron John H. W. Deschroder.
George Young, Esq., Merchant.
Solicitor:
Sir W. R. Drake, 46, Parliament St.
AUDITOR:
George Murray, C.A.
GENERAL MANAGER:
David Smith, W.S.
The Directors beg to intimate that, with the view of carrying on the Life Business of the Company in India, they have established a Branch Office in Calcutta.
The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.
The President, Vice-Presidents, and Directors are all Shareholders of the Company.
The Security afforded by the Company to meet the obligations under its Life Policies consists of:—
1 The Accumulated Funds in the Life and Annuity Departments, specially invested to meet the claims in these departments, amounting, as at 31st December, 1869, to ... £2,203,659
2. The Paid-up Capital of the Company ... 250,000
In addition to which there is the unpaid Capital of ... £1,750,000
3. The Life Revenue, which for 1869 consisted of:—
Life Premiums ... £269,387
Interest on Funds, &c. ... 94,217
363,604
The Rates of Premium are moderate and generally lower than those of other offices.
Reduction to English Rates without Medical Certificate, or fresh examination.
Nine-Tenths of the whole Profits in the Life Business are divided amongst the assured in the Participating Scale every Five Years.
The next Division of Profits will be made as at 31st December 1875.
All Policies on the Participating Scale opened on or before that date will share in the Fund then to be divided, which will consist of the Profits made during the previous Five Years.
The following Gentlemen have been appointed, with all the usual powers, as a
LOCAL BOARD OF DIRECTORS, viz.:—
H. M. Aitken, Esq., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
F. D. Chauntrell, Esq., Government Solicitor.
R. A. Lyall, Esq., Merchant.
Capt. H. P. Lovell, Superintendent P. & O. S. N. Co.
Medical Officer, Dr. C. Palmer, 6, Middleton Street.
Manager, W. B. Walls, Esq.
Law Agents, Messrs. Collis & Co.
Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta.
Or from the Agents at

Agra	...T. Bailey, Esq.
Akyab	...Agent of Bank of Bengal.
Colombo	...Messrs. J. Gibson, Thomson & Co.
Dacca	...J. J. Gray, Esq.
Dinapore	...Messrs. F. Smyth & Co.
Galle	...Messrs. J. Gibson, Thomson & Co.
Howrah	...John Lindley, Esq.
Kishnaghur Districts	...Archd. Hills, Esq.
Kurseong (Darjeeling)	...C. J. Graham, Esq.
Lahore	...Hector Gunn, Esq.
Madras	...Messrs. C. Shand & Co.
Mirzapore	...Messrs. Hamilton, Brown & Co.
Rangoon	...Messrs. Buchanan & Co. and
Bombay	...W. NICOL & Co.

April 1871.

SUN FIRE OFFICE.—
ESTABLISHED 1710.
POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

THE LIVERPOOL and LONDON and GLOBE INSURANCE COMPANY.
Policies of Insurance against Fire, upon Dwelling Houses and other Buildings in both the European and Native parts of the Island of Bombay, continue to be issued by the undersigned on behalf of the above Company.
The rate on Pucka-built Bungalows situated outside the Fort of Bombay, or in any part of the Bombay Presidency, is now reduced to (6) six annas per cent. per annum.
RITCHIE STEUART & Co.

NOTICES.

IMPORTANT ANNOUNCEMENT.
ASQUITH AND COMPANY,
SHIRTMAKERS, HOSIERS, AND GENERAL OUTFITTERS,
No. 22, APOLLO STREET,
Opposite the Secretariat, Bombay.
UNDER THE PERSONAL MANAGEMENT OF
F. ASQUITH,
(Five years with Badham & Co.),
INVITE attention to their choice STOCK, which is constantly receiving additions by Mail and Canal Steamers.
The Goods being specially manufactured to their Order will be found to offer the great advantage of being thoroughly suited to this climate.
Catalogues forwarded on application with instructions for self-measurement, and their Liberal system for dealing with prompt Cash purchasers.

OVERLAND AND TRAVELLING KIT.

		Cash.	Credit.
Gent's Overland Trunks. Best Japanned Canvas, with Strong Brass Locks. The correct height for Cabin	30 inches.	25 0	28 0
	33 "	28 0	32 0
Ladies' with Tray, light and strong Folding, Division for Millinery, and upper compartment, the best made	36 inches.	45 0	50 0
Portmanteaus to fit under Railway seat, Brown Leather, Wide and Flat, with strong brass lever Locks, Shirt Case, &c.	24 "	25 8	28 0
	27 "	25 0	28 8
Hand Bags, Black Seal Hide Strong Brass Tumbler Locks, lin'd throughout with Linen		10 0	11 8
		13 8	15 0
Courier Bags, with Shoulder Strap, Morocco Leather, Outside Pocket, Spring Fastening patent Lock &c.		4 12	5 8
		7 8	8 8
		9 0	10 0
Rug Straps, best Brown Leather with connecting Handles		2 0	2 4
Soiled Linen Bags, made of best Canvas, Strong Locks, and Leather Straps		4 12	5 8
		5 12	6 8
Rugs, pure Alpaca, very soft and light, neat Colors, full size		12 8	14 0
		14 8	16 8
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